



**United Nations**

**Review of consideration of and action  
taken on the reports and recommendations  
of the Joint Inspection Unit by  
United Nations system organizations**

**Report of the Joint Inspection Unit**

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*Executive summary*

## **Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations**

### **Introduction and review objectives**

The present review addresses the long-term strategic goal of the Joint Inspection Unit (JIU) related to strengthening the outcome and impact of the Unit's products, as articulated in the JIU Strategic Framework for 2020–2029. Articles 11 and 12 of the JIU statute provide the legal basis for the consideration of and follow-up on JIU reports, notes and confidential letters by participating organizations. These articles spell out in detail the procedures for handling and processing JIU reports by the Unit itself, its participating organizations and the United Nations System Chief Executives Board for Coordination (CEB), and the procedures for the implementation of JIU recommendations and verification thereof.

In 1996, the General Assembly, in its resolution 50/233, established the principle “that the impact of the Unit on the cost-effectiveness of activities within the United Nations system is a shared responsibility of the Member States, the Unit and the secretariats of the participating organizations”.

Subsequent to the establishment of that principle of shared responsibility, the General Assembly, in its resolution 54/16 of 29 October 1999, endorsed the Unit's 1997 proposal entitled “Towards a more effective system of follow-up on reports of the Joint Inspection Unit,”<sup>a</sup> which was prepared at its request. The JIU followed up its proposal with a series of individual notes<sup>b</sup> sent to 15 participating organizations,<sup>c</sup> in which it assessed their handling of its reports. On that basis, between 2001 and 2005, 14 legislative organs and governing bodies of JIU participating organizations took related decisions to approve the original JIU model framework or adjust it to their needs.

The JIU web-based tracking system was introduced in 2012. It allows online access to data and statistical analyses about the acceptance and implementation of recommendations contained in the Unit's outputs since 2004.

As the follow-up to JIU reports and the implementation of its recommendations are an ongoing concern of all stakeholders (participating organizations, their legislative organs and governing bodies, member States and the Unit itself), in 2015, JIU conducted the first system-wide review of the follow-up to JIU reports and recommendations by United Nations system organizations. The outcome report of that review was issued in 2017.<sup>d</sup> Prior to the issuance of that report, the Unit issued a series of individual management letters,<sup>e</sup> in which it analysed the acceptance and implementation of its recommendations by its participating organizations (except IAEA), highlighting good practices and suggesting improvements where needed.

In its 2022 self-assessment,<sup>f</sup> JIU found that neither the secretariats of the participating organizations, their legislative organs and governing bodies nor the Unit itself had fully taken advantage of the opportunities identified in the 2017 JIU report. As a result, improvement efforts remained an uneven work in progress across the United Nations system and in the Unit.

In the same vein, with the aim of increasing the number of accepted JIU recommendations, the General Assembly, in its resolutions 77/279 (para. 15) of 18 April 2023 and 78/276 (para. 13) of 24 April 2024, requested the Unit to examine and improve the status quo of its recommendations.

It is against this background that the present review was conducted, in particular to examine the current situation against the findings and recommendations in the 2017 JIU report, identify areas for improvement and respond to the requests of the General Assembly in its resolutions on the matter.

The main objective of the present review is to determine the current situation regarding the consideration of JIU reports and the effectiveness of the decision-making process relating to the acceptance and implementation of its recommendations by the participating organizations and their legislative organs and governing bodies, and to assess the progress made since the last JIU review on the matter.

## **Main findings**

Overall, although the process of handling JIU reports by its participating organizations and their consideration by the legislative organs and governing bodies, including the acceptance and implementation of JIU recommendations, have clearly improved over the years, there are still several persisting lacunae and shortcomings that need to be addressed.

*Reservations made by some of the 28 participating organizations upon accepting the JIU statute have largely been superseded by their practices*

The General Assembly adopted the JIU statute in its resolution 31/192 of 22 December 1976 and established the Unit as the only independent external oversight body of the United Nations system. Thus, the Unit became a standing subsidiary organ of the General Assembly as well as of other legislative organs and governing bodies of the United Nations system organizations that accepted its statute. However, the legislative organs and governing bodies of FAO, IAEA, IMO, ITU, UNESCO, UPU and WIPO made reservations to the effect that JIU was not a subsidiary organ to them. Notwithstanding these reservations, the legislative organs and governing bodies of those organizations, except for IAEA, consider JIU reports and act on its recommendations.

*Fourteen participating organizations<sup>g</sup> decided on formal follow-up systems for JIU reports and recommendations*

The Inspector considers that having a formal follow-up system in place provides added value, even if the participating organizations that have no formal system are, in practice, respecting the related commitments under the JIU statute. Abandoning the decision to establish a formal follow-up system would send the wrong message and give the impression that JIU is no longer committed to ensuring that its participating organizations respect their commitments under the JIU statute.

*Overall satisfactory acceptance rate of the recommendations in the 2017 JIU report on the review of the follow-up to JIU reports and recommendations by United Nations system organizations*

The seven recommendations contained in the 2017 JIU report, which were intended to enhance the effectiveness of the follow-up system, have an acceptance rate of 80 per cent and the rate of implementation of the accepted recommendations is 97 per cent. Both rates are above the current average rates of acceptance and implementation of JIU recommendations.

*Significant improvements noted as a result of actions proposed in the 2017 JIU report*

Participating organizations and the Unit itself have made considerable efforts and taken effective action to address the lacunae identified in the 2017 JIU report:

- There is now a generalized use of the web-based tracking system by all JIU participating organizations

- Regarding the consideration of JIU reports by the legislative organs and governing bodies of the participating organizations, all – except United Nations Conference on Trade and Development (UNCTAD), United Nations Environment Programme (UNEP), United Nations Human Settlement Programme (UN-Habitat), Office of the United Nations High Commissioner for Refugees (UNHCR), United Nations Office on Drugs and Crime (UNODC), International Trade Centre (ITC) and United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), which fall under the umbrella of the General Assembly, and IAEA – now consider JIU reports either regularly or on an as-needed basis
- The overall rate of acceptance of JIU recommendations has significantly increased, from 65 per cent in 2017 to 74 per cent in 2023
- Only 5 per cent of long-outstanding recommendations (i.e., unimplemented for 10 years or more (2009–2013)) remain
- Twenty-seven of the 28 participating organizations have almost no more long-outstanding recommendations in terms of acceptance, and only very few in terms of implementation

*Effectiveness of the role of JIU focal points depends on their level, location and reporting line, as well as the importance given to their JIU responsibilities*

JIU focal points coordinate and mainstream all JIU matters within their organizations. The function plays a key role in the report preparation process, but also in the success of the follow-up process. The 2017 JIU report recommended that a direct reporting line to the senior management of the organizations was critical to enhancing the effectiveness of the focal point function. However, not much progress has been made since then; 15 focal points still do not have such a direct reporting line. The assignment of the JIU focal point function to staff members in senior positions is considered relevant for the effectiveness of the follow-up process. Furthermore, participating organizations should ensure that the JIU focal point duties carry sufficient weight among the other responsibilities assigned to the incumbents of that function.

*Opportunities for improvement in the formal operationalization of the dissemination of JIU reports*

While about half of the participating organizations<sup>h</sup> indicated that they had formalized the dissemination of JIU reports, their statements were not supported by internal directives, circulars or other administrative instruments. By contrast, 11 organizations<sup>i</sup> indicated that they had not yet formalized the process.

*Obligation under article 11 of the JIU statute to immediately distribute JIU reports to member States is generally not met*

Almost none of the participating organizations – with the exception of WFP and UNIDO – immediately distribute JIU reports, as required under the statute. Most of the organizations combine this step of the follow-up process with the next step, that is, when they transmit the reports to the legislative organs and governing bodies for consideration. Furthermore, most of the participating organizations do not actively reach out to their member States to alert them to newly issued JIU reports or notes.

*Consideration of JIU reports by legislative organs and governing bodies*

- All but eight participating organizations<sup>j</sup> submit system-wide JIU reports to their legislative organs and governing bodies. The observed trends include:
- JIU reports constitute standing annual agenda items in the sessions of 18 legislative organs and governing bodies<sup>k</sup> and are treated as stand-alone agenda items in 14 organizations<sup>l</sup>
- Reports of the executive heads to the legislative organs and governing bodies listing all relevant JIU reports and notes issued during the preceding year are submitted to 19 legislative organs and governing bodies

- Current practices still fail to ensure the timely distribution of JIU reports to the legislative organs and governing bodies
- Sufficient time is not allocated for the consideration of JIU reports in the work programmes of the legislative organs and governing bodies
- The frequency with which JIU reports are considered differs among organizations, but is generally once a year
- Some legislative organs and governing bodies have delegated the consideration of JIU reports to their respective subsidiary bodies

*Need for increased participation by JIU in the sessions of legislative organs and governing bodies*

The opportunities for JIU to participate in the sessions of the legislative organs and governing bodies of participating organizations are still limited; more frequent participation of JIU Inspectors would considerably contribute to a substantive discussion of JIU matters and to improved decision-making on JIU recommendations.

*A wide range of methods for tracking and updating the implementation of recommendations across participating organizations*

Some organizations have dashboards in place that track all oversight recommendations, including those of JIU, which allow a complete picture of their status and timelines for implementation.

*Only four participating organizations have already proposed a concrete course of action on JIU reports to their legislative organs and governing bodies*

According to the entries in the web-based tracking system, 14 out of 18 participating organizations have reported their acceptance and implementation of recommendation 2 of the 2017 JIU report, while, in fact, only WFP, ILO, UNESCO and WIPO have actually fully implemented this recommendation so far.

*Adequate time required for oversight matters at the sessions of the governing bodies and legislative organs*

Without the provision of adequate time for oversight matters in the sessions of the governing bodies and legislative organs, and the explicit will to consider JIU reports and take decisions thereon, there are almost unsurmountable limits on the acceptance and implementation of the recommendations addressed to them in the 2017 JIU report, and of all JIU recommendations, in general.

*JIU/REP/2023/7, on the governance and oversight of the executive boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women*

The present review stresses the need for the recommendations in JIU/REP/2023/7 to be implemented by the organizations concerned. The applicability of the benchmarks set out in that report should be considered by other United Nations system organizations, in particular regarding the creation of sub-structures within the legislative organs and governing bodies to improve consideration of oversight matters, including JIU reports. Such delegation of oversight matters to subsidiary bodies is considered a valuable means for enhancing decision-making on JIU recommendations and monitoring their implementation.

*Considerable progress achieved in the timeliness of issuing the Secretary-General's notes on JIU reports with comments by CEB*

The present review noted an almost 50 per cent decrease in the average time taken by CEB to issue the Secretary-General's notes on JIU reports with comments by CEB between 2014/2015 and 2020/2021. From an average of 10.5 months in 2014/2015 to an average of 5.5 months in 2020/2021, the average time is now within the statutory six-month time frame prescribed in article 11.4 (e) of the JIU statute.

*Concerns with regard to the new CEB terminology to classify JIU recommendations*

CEB now uses the terms “support” and “partially support” to classify JIU recommendations, instead of “support” and “generally support”, which were used previously. However, this terminology is not compatible with the criteria used by the Unit.<sup>m</sup> Therefore, misunderstandings can arise from the information provided in the Secretary-General’s notes with comments by CEB on the recommendations in JIU reports. The new CEB terminology is misleading and should be dropped.

*Actions proposed by JIU for recommendations intended to enhance coordination and cooperation among the United Nations system organizations have been integrated into CEB machinery*

In 2016, JIU sent a management letter to all 28 participating organizations with concrete proposals on formulating system-wide recommendations. Since then, JIU recommendations requiring inter-agency coordination should be addressed to the executive heads of JIU participating organizations, in their capacity as members of CEB, requesting them to take individual or collective action on the recommendations, in consultation with other CEB member organizations and using existing CEB inter-agency coordination mechanisms. The present review found that, since 2018, the High-level Committee on Management and its related networks have been considering and taking follow-up action informed by JIU reports.

*Role of the independent audit and oversight committees has expanded*

The number of independent audit and oversight committees has increased considerably across the United Nations system and the scope of their mandates has been enlarged to include external oversight. With their expanded role, the committees can help JIU to obtain a more uniformly applied minimum compliance standard with the JIU statute and the follow-up systems approved by the legislative organs and governing bodies of the participating organizations. The present review identified some good practices regarding the consideration of JIU reports and recommendations in the sessions and annual reports of the committees. Audit and oversight committees play a key role in monitoring the implementation of JIU recommendations. However, there is room for improvement as many of the committees do not yet cover JIU reports and recommendations adequately in their sessions and reports.

*Reference to JIU matters in the annual reports of half of the participating organizations do not include information about the status of previous years’ JIU recommendations*

At present, 13 of the 26 participating organizations concerned do not provide the required level of detail – that is, a dedicated section and a matrix – on the status of JIU recommendations from previous years until their full implementation. Among the remaining 13 participating organizations that discuss newly released JIU reports and monitor the implementation of recommendations from previous years’ reports, 12 organizations report on both recommendations addressed to the legislative organs and governing bodies and recommendations addressed to the executive heads (UNDP, UNFPA, UNICEF, UNOPS, WFP, ICAO, ILO, ITU, UN Tourism, WIPO, and WMO), while FAO on selected reports only.

*The current fragmented and bundled submission of JIU reports impedes a proper assessment of their implementation progress by the General Assembly*

The thematic bundling of JIU reports with reports of the Secretary-General for submission to the General Assembly fragments the work of JIU and fails to provide a complete picture of the Unit’s outputs. As a result, the General Assembly and its committees do not gain a comprehensive overview of JIU-related action or inaction.

*Updates on the status of acceptance and implementation of JIU recommendations in the web-based tracking system are lagging behind*

The web-based tracking system can also track the consideration of JIU reports by the legislative organs and governing bodies, the official comments of the executive heads and any related decisions taken by the legislative organs and governing bodies. The organizations are expected to periodically update the status of acceptance and implementation of each JIU recommendation in the web-based tracking system, state their intended impact and include appropriate documentary evidence. An analysis of the entries in the tracking system regarding the 23 JIU reports issued between 2019 and 2021 showed that only 10 participating organizations had provided such information.

*The increasing obsolescence of the web-based tracking system requires the engagement of member States for a speedy replacement by a more up-to-date and versatile database*

The web-based tracking system no longer meets the technical standards prescribed by the Office of Information and Communications Technology of the Secretariat, which hosts the platform. Further enhancements to and upgrades of the existing system are not possible. Thus, the continued availability and operational status of the application is uncertain, which constitutes a rapidly growing risk in, among other things, cybersecurity terms. The tracking system is crucial for monitoring the status of JIU recommendations, as it offers a unique wealth of information for both participating organizations and member States. It is therefore indispensable that it be replaced as soon as possible.

*Need for JIU to replace the category “not relevant” with “not applicable” with regard to JIU recommendations*

When a participating organization marks a JIU recommendation as “not relevant”, what is at issue is usually not the substance, relevance or intended impact of the recommendation, but its formal or de facto applicability to the participating organization in question. Therefore, in the new and improved tracking system, this category label needs to be replaced with “not applicable”, so as to avoid giving the impression that the recommendation was considered as being substantively irrelevant.

*Dealing with long-outstanding JIU recommendations*

Recommendations that have either been under consideration or unimplemented for a period of 10 or more years are considered long outstanding and are an area of concern for the oversight bodies that issued them. Apart from article 12 of the JIU statute, which states that accepted recommendations should be “implemented as expeditiously as possible”, JIU has not specified a time frame for the implementation of its recommendations.

*Need for the creation of a new category labelled “closed recommendations”*

In general, internal and external audit recommendations have a shorter time frame for implementation than JIU recommendations, which are broader and system-wide in scope. Furthermore, JIU recommendations are not binding, therefore their acceptance and implementation are not mandatory. Despite these important differences, setting a specific time frame for closing JIU recommendations and formally recording their status in the web-based tracking system would be beneficial. Closing long-outstanding recommendations (i.e. those issued 10 or more years ago) would require an acceptance of risk on the part of the participating organizations concerned for non-acceptance and non-implementation of the recommendations. Since the current version of the web-based tracking system does not include the category “closed”, a new category labelled “Closed – Management accepts the risk” would have to be included in the new and improved tracking system to account for the closing of long-outstanding recommendations.

## Conclusions and recommendations

Compared with the findings of the 2017 JIU report, in quantitative terms, much progress has been made. However, significant shortcomings and lacunae, mostly qualitative in nature, persist. The majority of JIU participating organizations have implemented the recommendations made in the 2017 JIU report, which has improved the consideration of JIU reports and the acceptance and implementation of the recommendations therein. Nonetheless, as identified by the present review, there is still room for improvement, especially when it comes to the consideration of JIU reports by the legislative organs and governing bodies, their decision-making on JIU recommendations and the monitoring of the implementation of the recommendations. The independent audit and oversight committees have an important role to play in this context, as they provide advice and recommendations on both internal and external oversight matters, including JIU recommendations, to the executive heads and legislative organs and governing bodies of their respective organizations. This role should be enhanced.

The present review contains six formal recommendations, four of which are addressed to the executive heads and two to the legislative organs and governing bodies of the participating organizations for action. The formal recommendations are complemented by 21 informal recommendations, which are indicated in bold in the present report and listed below. They are additional suggestions to the legislative organs and governing bodies and executive heads of the participating organizations, aimed at further strengthening and enhancing their consideration of JIU reports and their acceptance and implementation of JIU recommendations. They should be read in the context of the specific findings for each individual organization.

### A. Formal recommendations

#### Recommendation 1

The executive heads of United Nations system organizations who have not yet done so should present to their legislative organs and governing bodies a proposal for a follow-up system for JIU reports and recommendations based on the 1997 JIU model framework and the good practices of other United Nations system organizations, and seek the approval of their legislative organs and governing bodies thereon not later than by the end of 2025.

#### Recommendation 2

The legislative organs and governing bodies of United Nations system organizations should, by the end of 2025, re-examine their processes for the consideration of JIU reports and recommendations, including their decision-making thereon and the monitoring of the implementation of JIU recommendations from previous years, by taking into account the good practice examples identified in the present report, as appropriate.

#### Recommendation 3

The executive heads of United Nations system organizations should take individual or collective action, in consultation with the executive heads of other CEB member organizations, preferably within the framework of the CEB inter-agency coordination mechanisms, to revise the current CEB terminology relating to JIU recommendations by the end of 2025, with the aim of making it compatible with the criteria used by JIU so that factually correct information on the acceptance of JIU recommendations, based on the comments of CEB entities, is provided in the Secretary-General's notes on JIU reports.

**Recommendation 4**

The General Assembly should support the request for the additional financial resources required to replace the current JIU web-based tracking system, which will be funded through the contributions of the participating organizations as part of the existing cost-sharing arrangements for the 2025 JIU budget.

**Recommendation 5**

The executive heads of United Nations system organizations who have not yet done so should, with immediate effect and on a continuing basis, provide detailed comments and appropriate information, as well as supporting evidence on the implementation of accepted recommendations in the JIU web-based tracking system so as to allow the monitoring of their full implementation.

**Recommendation 6**

The executive heads of United Nations system organizations should, with immediate effect and on a continuing basis, ensure that detailed information and justification are provided in the JIU web-based tracking system for all JIU recommendations that are marked as “not accepted” or “not relevant”, and include this information in their periodic reporting to their legislative organs and governing bodies.

**B. Informal recommendations**

The Inspector recommends that the legislative organs and governing bodies of these organizations take the decision to fully apply the JIU statute and recognize JIU as a subsidiary body. With respect to IAEA, the Inspector suggests that the issue be discussed again with JIU with a view to finding a mutually convenient solution (para. 43).

The Inspector recommends that organizations ensure that JIU-related duties are given appropriate weight among the overall responsibilities assigned to their JIU focal points (para. 83).

Based on the findings of the present review, the Inspector recalls formal recommendation 7<sup>n</sup> of the 2017 JIU report and recommends that organizations that have not yet done so accept and implement this recommendation and establish a direct reporting line to senior management as soon as possible (para. 85).

The Inspector suggests that JIU focal point responsibilities be assigned to staff members in P-5 or higher (i.e. director level) positions, preferably located either in independent functions such as internal audit and oversight offices or executive offices or offices responsible for compliance and accountability, risk management or strategic planning, or who have similar responsibilities that include monitoring the implementation of recommendations originating from external oversight bodies, including JIU (para. 87).

The Inspector suggests that organizations that have not yet established this good practice consider the designation of focal points for specific reviews in order to enhance the internal handling and consideration of JIU reports and thus the acceptance and implementation of JIU recommendations (para. 97).

The Inspector reiterates the informal recommendation in the 2017 JIU report and suggests that IAEA reconsider its position, and that its Governing Body align itself with the good practice of other JIU participating organizations to consider JIU reports and recommendations that are relevant to it. (para. 112).

The Inspector suggests that the secretariats, legislative organs and governing bodies of the participating organizations concerned review their practices and implement the good practices identified in the 2017 JIU report as soon as possible (para. 115).

The Inspector suggests that JIU reports be tabled either as stand-alone agenda items or under the standing agenda items that cover oversight matters. Furthermore, the Inspector recalls that, at a minimum, the hyperlinks to the JIU reports, comments of the executive heads concerned should be made available, and a concrete course of action for follow-up should be proposed, as applicable (para. 117).

The Inspector suggests that all JIU participating organizations consider the 2023 JIU report,<sup>o</sup> with a view to improving the processes and procedures for the consideration of oversight matters, including JIU reports, by their legislative organs and governing bodies (para. 127).

The Inspector recommends that more organizations invite JIU Inspectors to the sessions of their legislative organs and governing bodies to introduce reports of specific interest to the respective organizations, and that sufficient time be allocated to discussion of JIU recommendations (para. 132).

The Inspector recommends that participating organizations consider implementing this good practice applied by WFP whenever JIU reports and recommendations are included on the agendas of the sessions of their legislative organs and governing bodies (para. 139).

Furthermore, since CEB can be provided with access to the JIU web-based tracking system, the Inspector suggests that the comments made by participating organizations be systematically verified against the rates of acceptance and implementation of JIU recommendations reported in the web-based tracking system (para. 166).

Taking note of the progress made, the Inspector suggests that the executive heads, in their capacity as members of CEB, continue to implement the recommendations addressed to them that require system-wide coordination and coherence among United Nations system organizations. The Inspector also suggests that the implementation of those recommendations be reported through the web-based tracking system (para. 170).

The Inspector suggests that the independent audit and oversight committees of JIU participating organizations allocate adequate time during their sessions for the consideration of JIU reports and recommendations, in particular the monitoring of the full implementation of the recommendations by the organizations concerned, and that the findings be reflected in their annual reports, including recommendations and related advice to the legislative organs and governing bodies and executive heads (para. 182).

The Inspector recommends that organizations that have not yet done so develop and introduce tracking dashboards or integrate JIU recommendations into an existing platform, regardless of their existing information technology architecture (para. 190).

The Inspector recommends the development of thematic matrices – instead of a central matrix – on the status of JIU recommendations, which could then be submitted to the relevant committees that had initially considered the respective JIU reports in previous years. In the Inspector's view, that would be a workable interim solution, pending General Assembly's implementation of recommendation 3<sup>p</sup> of JIU/REP/2017/5. (para. 201).

The Inspector recalls recommendation 4<sup>a</sup> of the 2017 JIU report and strongly suggests that the legislative organs and governing bodies of United Nations system organizations that have not yet done so accept and implement this recommendation as soon as possible in order to close the gap in their monitoring of the implementation of JIU recommendations from previous years, regardless of whether the recommendations were addressed to the executive heads or the legislative organs and governing bodies (para. 202).

The Inspector recalls recommendation 5<sup>r</sup> of the 2017 JIU report and suggests that organizations that have not yet done so accept and implement this recommendation as soon as possible, and establish the appropriate verification and monitoring tools (para. 207).

Based on the findings of the present review and the relatively small number of organizations that provide information on the consideration of JIU reports by their legislative organs and governing bodies in the web-based tracking system, the Inspector suggests that the remaining 18 organizations begin providing the relevant information in the web-based tracking system as soon as possible, in order to enhance the transparency of the follow-up process regarding actions taken by them on JIU recommendations (para. 212).

Given the different interpretations by the participating organizations of the meaning of “not relevant” with regard to JIU recommendations, the Inspector suggests that this category be labelled “not applicable” in the new and improved tracking system, in order to avoid misinterpretations (para. 232).

The Inspector recommends that the JIU take the decision to close long-outstanding recommendations that have been under consideration or that still have not been implemented 10 or more years after the issuance of the respective JIU reports, on condition that the organizations concerned accept the related risk in writing, in response to notification by the Unit of its proposed action. This would enable the Unit to register the recommendations as closed (para. 240).

<sup>a</sup> See A/52/34, annex I.

<sup>b</sup> See JIU/NOTE/1999/1–10 and JIU/NOTE/2000/1–5. Available from <https://www.unjui.org/content/management-letters>.

<sup>c</sup> United Nations Development Programme (UNDP), United Nations Children’s Fund (UNICEF), World Food Programme (WFP), Food and Agriculture Organization of the United Nations (FAO), International Civil Aviation Organization (ICAO), International Labour Organization (ILO), International Telecommunication Union (ITU), International Maritime Organization (IMO), International Atomic Energy Agency (IAEA), United Nations Educational, Scientific and Cultural Organization (UNESCO), United Nations Industrial Development Organization (UNIDO), Universal Postal Union (UPU), World Health Organization (WHO), World Intellectual Property Organization (WIPO) and World Meteorological Organization (WMO).

<sup>d</sup> JIU/REP/2017/5.

<sup>e</sup> JIU/ML/2015/3, JIU/ML/2015/4, JIU/ML/2015/5, JIU/ML/2015/6, JIU/ML/2016/1, JIU/ML/2016/2, JIU/ML/2016/3, JIU/ML/2016/4, JIU/ML/2016/5, JIU/ML/2016/6, JIU/ML/2016/7, JIU/ML/2016/8, JIU/ML/2016/9, JIU/ML/2016/10, JIU/ML/2016/11, JIU/ML/2016/12, JIU/ML/2016/13, JIU/ML/2016/14, JIU/ML/2016/15, JIU/ML/2016/16, JIU/ML/2016/17, JIU/ML/2016/18, JIU/ML/2016/19, JIU/ML/2016/20, JIU/ML/2016/21, JIU/ML/2016/22, JIU/ML/2016/23, JIU/ML/2016/24, and JIU/ML/2016/2–24. Available from <https://www.unjui.org/content/management-letters>.

<sup>f</sup> See <https://www.unjui.org/content/self-assessment-2022> for a summary of the self-assessment.

<sup>g</sup> United Nations Secretariat, UNDP, United Nations Population Fund (UNFPA), UNICEF, WFP, FAO, ICAO, ILO, UNESCO, UNIDO, UPU, WHO, WIPO and WMO.

<sup>h</sup> United Nations Secretariat, UN-Habitat, UNDP, UNFPA, United Nations Office for Project Services (UNOPS), United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), IAEA, ITU, UNESCO, UNIDO, WHO and WIPO.

<sup>i</sup> UNCTAD, UNEP, UNODC, UNHCR, UNRWA, ITC, Joint United Nations Programme on HIV/AIDS (UNAIDS), FAO, ILO, World Tourism Organization (UN Tourism) and WMO.

<sup>j</sup> UNCTAD, UNEP, UN-Habitat, UNODC, UNHCR, UNRWA, ITC and IAEA.

<sup>k</sup> United Nations Secretariat, UNDP, UNFPA, UNICEF, UNOPS, UN-Women, WFP, ICAO, ILO, IMO, ITU, UNESCO, UNIDO, UN Tourism, UPU, WHO, WIPO and WMO.

<sup>l</sup> For details, see annex VI.

<sup>m</sup> Categories of acceptance in the JIU web-based tracking system: under consideration, accepted, not accepted, not relevant.

<sup>n</sup> “The executive heads of organizations who have not yet done so should establish a direct reporting line from the JIU focal point to top management.”

<sup>o</sup> JIU/REP/2023/7.

<sup>p</sup> “The General Assembly of the United Nations may wish to request the Secretary-General to make proposals to enhance the decision-making process on JIU reports and recommendations, in consultation with the Unit, by the end of 2019, including the possibility of reverting to the practices that were applicable prior to the adoption of resolution 59/267.”

<sup>q</sup> “The legislative bodies of organizations which have not yet done so should request annual follow-up reports on the implementation of prior years’ accepted JIU recommendations until their full implementation, by the end of 2018.”

<sup>r</sup> “The executive heads of organizations who have not yet done so should introduce appropriate verification and monitoring procedures on the implementation of prior years’ accepted JIU recommendations until their full implementation, by the end of 2018.”

## 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
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
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNEP	United Nations Environment Programme
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	UN 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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## I. Introduction

1. **System-wide review of the consideration of and action taken on the reports and recommendations of the Joint Inspection Unit (JIU).** The present review was included in the Programme of Work of the Joint Inspection Unit for 2022.<sup>1</sup> The conduct of the review was deferred to March 2023 owing to the unavailability of human resources and other limiting factors. The review is part of the work of the Unit in the thematic area of focus “governance arrangements and mechanisms, as well as inter-agency coordination”; it addresses the long-term strategic goal of the Unit to strengthen the outcome and impact of the Unit’s products, as articulated in the Strategic Framework of JIU for 2020–2029.<sup>2</sup>

2. **Effective follow-up depends on acceptance and implementation of JIU recommendations.** There is general agreement among all stakeholders – JIU participating organizations, member States, legislative organs and governing bodies, audit and oversight committees, and the Unit itself – that it is essential for the Unit to conduct regular reviews of the status of acceptance and implementation of its recommendations, given that the value and impact of the Unit’s reports and recommendations depend on their effective follow-up. Such follow-up entails serious consideration of JIU reports by the executive heads and legislative organs and governing bodies of the participating organizations, acceptance of the recommendations or provision of good fact- and evidence-based reasons for non-acceptance or for considering them as not relevant,<sup>3</sup> and appropriate action taken by all stakeholders concerned to implement the accepted recommendations and monitor their implementation.

3. The present review is a two-fold exercise. On one hand, it assesses what needs to be done by the participating organizations and their legislative organs and governing bodies to enhance their consideration of JIU reports and the acceptance and implementation of JIU recommendations; and, on the other hand, it looks at what needs to be done by the Unit itself to enhance the acceptance and implementation of its recommendations, and thus strengthen the outcome and impact of its products.

### A. Background

4. **Statute of the Joint Inspection Unit adopted by the General Assembly in 1976.** The Unit was created on an experimental basis in 1966. The General Assembly approved the statute of the JIU, as laid out in the annex of its resolution 31/192 of 22 December 1976, thereby establishing the Unit. The statute, which came into effect on 1 January 1978, lays out the functions, powers and responsibilities of the Unit, which became a standing subsidiary organ of the General Assembly as well as of the legislative organs and governing bodies of the United Nations system organizations that accepted its statute.

5. **Status of JIU participating organizations derives from their acceptance of the statute.** Acceptance of the JIU statute is a decision taken by the legislative organs and governing bodies of organizations, except in the case of the United Nations, its funds, programmes and offices, which are covered by the statute through the approval thereof by the General Assembly. This was confirmed in a memorandum from the Office of Legal Affairs to the Executive Secretary of the Unit, dated 23 March 2000,<sup>4</sup> which states that a formal acceptance of the JIU statute is not required by the United Nations, its funds, programmes and offices.

<sup>1</sup> See A/76/34, annex VII.

<sup>2</sup> See A/74/34, annex I, para. 9.

<sup>3</sup> “Not relevant” means that a recommendation is not applicable to a particular organization for specific reasons.

<sup>4</sup> See Extract from the United Nations Juridical Yearbook 2000, part two, chapter VI, A, 11 – “Definition of ‘United Nations affiliated bodies’ in relation to the statute of the Joint Inspection Unit – United Nations subsidiary organs and bodies – Question whether such bodies must abide by the provisions of the statute (5 April 2000)”, p. 354. Available at [https://legal.un.org/unjuridicalyearbook/pdfs/english/by\\_chapter/chpVI/2000/chpVI.pdf](https://legal.un.org/unjuridicalyearbook/pdfs/english/by_chapter/chpVI/2000/chpVI.pdf).

6. **JIU statute lays out procedures for handling JIU reports and the implementation of its recommendations.** Articles 11 and 12 of the JIU statute provide the legal basis for the consideration of and follow-up to JIU reports, notes and confidential letters by participating organizations. These articles detail the procedures for handling and processing JIU reports by the Unit itself, its participating organizations and the United Nations System Chief Executives Board for Coordination (CEB), and the procedures for the implementation of the recommendations as well as verification thereof.

7. **Principle of shared responsibility.** In 1996, the General Assembly, in its resolution 50/233, established the principle “that the impact of the Unit on the cost-effectiveness of activities within the United Nations system is a shared responsibility of the Member States, the Unit and the secretariats of the participating organizations”.

8. **Proposal by JIU of a model framework for follow-up on its reports.** In response to General Assembly resolution 50/233, the Unit submitted a proposal entitled “Towards a more effective system of follow-up on reports of the Joint Inspection Unit” in its annual report for 1997.<sup>5</sup> That proposal was endorsed by the General Assembly in its resolution 54/16 of 29 October 1999, henceforth becoming the Unit’s model framework for follow-up on its reports. For further details, see annex II.

9. **Common understanding on modalities for follow-up.** As a complement to its proposed follow-up system, in 1999 and 2000, JIU issued a series of individual notes<sup>6</sup> on the handling of its reports to 15 of its participating organizations.<sup>7</sup>

10. **Fourteen participating organizations decided on follow-up systems for JIU reports and recommendations.** Guided by General Assembly resolution 54/16 and taking into consideration the related notes issued by JIU to participating organizations, between 2001 and 2005, the governing bodies and legislative organs of 14 participating organizations<sup>8</sup> took decisions regarding the modalities of their consideration of JIU reports and recommendations by approving the 1997 JIU model framework in its entirety or by adjusting it to their needs.

11. **2010 JIU self-evaluation.** In its first self-evaluation, JIU reviewed, inter alia, issues relating to follow-up of its reports and noted with respect to the follow-up systems in place and the implementation, in practice, of its recommendations that: “a key aspect is to determine to which extent the existence of a formal agreement impacts on aspects such as circulation, consideration, reporting and, more importantly, action taken. At this stage, the multiplicity of situations faced makes it challenging to conclude in one or another way or to conclude on patterns widely applicable.”<sup>9</sup>

12. **Tracking actions taken on JIU reports since 2004 and introduction of the web-based tracking system in 2012.** JIU has been tracking the action taken on its recommendations by the legislative organs and governing bodies and executive heads since 2004. JIU established the web-based tracking system in 2012. Upgraded versions of the web-based tracking system were launched in June 2014 and July 2016.

13. **JIU management letters issued in 2015 and 2016.** Over the two-year period from 2015 to 2016, JIU issued a series of management letters analysing the acceptance and

<sup>5</sup> See A/52/34, annex.

<sup>6</sup> See JIU/NOTE/1999/1–10 and JIU/NOTE/2000/1–5. Available at <https://www.unjiu.org/content/reports-and-notes?page=5>.

<sup>7</sup> United Nations Development Programme (UNDP), United Nations Children’s Fund (UNICEF), World Food Programme (WFP), Food and Agriculture Organization of the United Nations (FAO), International Civil Aviation Organization (ICAO), International Labour Organization (ILO), International Telecommunication Union (ITU), International Maritime Organization (IMO), International Atomic Energy Agency (IAEA), United Nations Educational, Scientific and Cultural Organization (UNESCO), United Nations Industrial Development Organization (UNIDO), Universal Postal Union (UPU), World Health Organization (WHO), World Intellectual Property Organization (WIPO), and World Meteorological Organization (WMO).

<sup>8</sup> United Nations, UNDP, United Nations Population Fund (UNFPA), UNICEF, WFP, FAO, ICAO, ILO, UNESCO, UNIDO, UPU, WHO, WIPO and WMO.

<sup>9</sup> Joint Inspection Unit, 2010 Self-evaluation, internal document.

implementation of its recommendations by its participating organizations, highlighting good practices and suggesting improvements where needed.<sup>10</sup>

14. **First system-wide JIU review of the follow-up to JIU reports and recommendations.** Although JIU had been issuing reports and recommendations since it became operational, the first system-wide review of the follow-up to Joint Inspection Unit reports and recommendations by United Nations system organizations was undertaken only in 2015. The outcome report<sup>11</sup> of that review was issued in 2017.

15. **2022 JIU self-assessment.** In 2022, the JIU completed an internal exercise<sup>12</sup> aimed at proposing improvements to the Unit's work based on an assessment of the current situation from both a strategic and an operational perspective and considering the evolution of the Unit since its last self-evaluation in 2013. The 2022 self-assessment considered, inter alia, the quality, usefulness and impact of JIU reports and recommendations.

16. **Further improvement for effective follow-up on JIU reports still required.** The results of the 2022 self-assessment indicated that neither the secretariats of the JIU participating organizations and their member States nor the Unit itself had fully taken advantage of the opportunities identified in the 2017 JIU report. Thus, improvement efforts remained a work in progress across the United Nations system and in JIU. That and other findings of the self-assessment exercise underlined the need for the present review.

17. **Request by the General Assembly to increase acceptance of JIU recommendations.** In the same vein, with the aim of ensuring that future reviews would lead to an increase in the number of accepted recommendations without damaging their strength, the General Assembly, in its resolution 77/279 (para. 15) of 18 April 2023, requested the Unit to examine the status quo of its recommendations, including those deemed not relevant by some participating organizations, in view of the significantly different rates of acceptance and implementation of JIU recommendations.

18. Moreover, in that same resolution (para. 16), the General Assembly invited the legislative bodies of participating organizations to effectively use the reports of the Unit, and to give timely and due consideration to its recommendations. The Assembly also requested the Secretary-General, as Chair of CEB, to continue to encourage JIU participating organizations to regularly review the status of acceptance and implementation of the Unit's recommendations, and to "consider reporting explanations for non-acceptance and non-implementation to the Unit". These requests were reiterated in 2024 in General Assembly resolution 78/276 (paras. 10–14), which was recommended for adoption by the Fifth Committee<sup>13</sup> in its report on its consideration of the agenda item entitled "Joint Inspection Unit".

19. It is against this background that the present review was conducted, in particular to examine the current situation against the findings and recommendations in the 2017 JIU report, identify areas for improvement, and respond to the requests made by the General Assembly in the above-mentioned resolutions.

## B. Objectives

20. The main objective of the present review is to determine the current situation regarding the consideration of JIU reports and the decision-making process relating to

<sup>10</sup> JIU/ML/2015/3, JIU/ML/2015/4, JIU/ML/2015/5, JIU/ML/2015/6, JIU/ML/2016/1, JIU/ML/2016/2, JIU/ML/2016/3, JIU/ML/2016/4, JIU/ML/2016/5, JIU/ML/2016/6, JIU/ML/2016/7, JIU/ML/2016/8, JIU/ML/2016/9, JIU/ML/2016/10, JIU/ML/2016/11, JIU/ML/2016/12, JIU/ML/2016/13, JIU/ML/2016/14, JIU/ML/2016/15, JIU/ML/2016/16, JIU/ML/2016/17, JIU/ML/2016/18, JIU/ML/2016/19, JIU/ML/2016/20, JIU/ML/2016/21, JIU/ML/2016/22, JIU/ML/2016/23, JIU/ML/2016/24, and JIU/ML/2016/2–24. Available from <https://www.unjiu.org/content/management-letters>.

<sup>11</sup> See JIU/REP/2017/5.

<sup>12</sup> See Summary of 2022 JIU Self-assessment, available at <https://www.unjiu.org/content/self-assessment>.

<sup>13</sup> See A/78/826.

acceptance and implementation of its recommendations by JIU participating organizations and their legislative organs and governing bodies, and to assess the progress made since the last JIU review on the subject matter. Special focus will be placed on identifying opportunities for all stakeholders concerned to improve the consideration of and decision-making on JIU reports and recommendations, including improving the rates of acceptance and implementation of the recommendations by, inter alia, strengthening all phases of the process across the United Nations system and fostering enhanced system-wide coherence and cooperation so as to take appropriate action on JIU recommendations.

21. **Practices of JIU participating organizations.** The present review examines how JIU participating organizations (their executive heads and secretariats, legislative organs and governing bodies, and, where available, audit and oversight committees) handle and consider JIU reports and notes, as well as the recommendations therein, and the related decision-making process, with a view to enabling more effective follow-up action on JIU reports and a higher rate of acceptance and implementation of JIU recommendations, including their monitoring over time.

22. **CEB practices.** The present review examines how the CEB secretariat collects and consolidates the comments of the participating organizations in preparation for the Secretary-General's notes on system-wide JIU reports.

23. **Purpose.** The purpose of the present review is to identify gaps and deficiencies as well as good practices in the handling of JIU reports and decision-making on JIU recommendations by the participating organizations. The recommendations are intended to enhance the follow-up process relating to JIU reports, with a view to enabling more effective follow-up action and a higher rate of acceptance and implementation of JIU recommendations, including effective monitoring thereof over time.

## C. Scope and limitations

24. **System-wide review of the consideration of and action taken on JIU reports and recommendations.** The present review was undertaken on a system-wide basis and covers all JIU participating organizations, namely, the United Nations Secretariat, the separately administered funds and programmes, other United Nations bodies and entities, the specialized agencies and the International Atomic Energy Agency (IAEA).

25. **Limitations.** Five JIU participating organizations (United Nations Conference on Trade and Development (UNCTAD), United Nations Environment Programme (UNEP), United Nations Human Settlements Programme (UN-Habitat), United Nations Office on Drugs and Crime (UNODC) and International Trade Centre (ITC)), which are governed by the General Assembly of the United Nations, are not covered in detail in the present review, because the decision-making on many formal recommendations in system-wide JIU reports and notes fall under the authority of either the Secretary-General or the General Assembly. One organization (UNDP) submitted its comments on the draft report after the extended deadline, therefore those comments were not taken into consideration in the final version.

26. **Consideration given to the different mandates, sizes and organizational structures of the United Nation system organizations.** For the purpose of the present review and to facilitate its use by the participating organizations and member States, after taking into account the mandates, sizes and funding structures of the different organizations, a distinction was made between the United Nations Secretariat, its departments and offices, and the separately administered funds and programmes, on the one hand, and the specialized agencies, IAEA and other entities, such as the Joint United Nations Programme on HIV/AIDS (UNAIDS), on the other. In cases where the recommendations do not apply equally to all the organizations that participated in the review, this has been pointed out clearly.

27. It should be noted that the United Nations System Chief Executives Board for Coordination (CEB) is also covered by the present review with regard to the issuance of consolidated comments by the participating organizations on system-wide and multi-organization reports, as well as follow-up on recommendations addressed to it.

## D. Methodology

28. **Approach.** To enhance the follow-up on JIU reports and recommendations and identify, among other things, good practices in the participating organizations, the review examined the following:

- Acceptance of the JIU statute, including the impact of any reservations made by organizations with regard to the consideration of and decision-making on JIU reports and recommendations, and decisions by organizations on follow-up systems for JIU reports
- The different processes for the consideration of and decision-making on JIU reports and recommendations by the secretariats, executive heads and legislative organs and governing bodies of JIU participating organizations
- The role of JIU focal points
- The role of the independent audit and oversight committees of JIU participating organizations
- The role of CEB, including an analysis of the comments by CEB on JIU reports and recommendations in the Secretary-General's notes
- Reporting on acceptance and implementation of JIU recommendations, including through the JIU web-based tracking system
- The follow-up processes for the implementation of JIU recommendations
- Analysis of the rates of acceptance and implementation of JIU recommendations, and of recommendations that are marked "not accepted" or "not relevant"
- Long-outstanding JIU recommendations and ways to address the issue

29. **Ethical safeguards.** Due consideration was given to protecting the confidentiality of stakeholders who responded to the corporate questionnaire and participated in interviews, and to upholding the professional independence of the Inspector who conducted the review. It has been verified that the Inspector has no affiliation with or involvement in any organization or entity reviewed, nor any financial or non-financial interest in the subject matter discussed in the present report. The Inspector acted free of any interference from and fully independent of the participating organizations or any other governmental or non-governmental entity.

30. **Timing and methodology.** The review was conducted from February 2023 to December 2023 on a system-wide basis and covered 28 JIU participating organizations. The methodology for the review was designed and implemented in accordance with the internal standards and working procedures of JIU. The Inspector employed a mixed-method research approach, which included qualitative and quantitative methods of data collection and analysis, and drew on multiple sources, including:

- An extensive desk review and an in-depth analysis of the policies and procedures relating to the consideration of and decision-making on JIU reports and the recommendations therein, such as relevant documentation of the legislative organs and governing bodies of JIU participating organizations and annual reports of executive heads, internal oversight functions and audit and oversight committees. In addition, data obtained from the documentation and other information received and collected were analysed in detail
- A corporate questionnaire and two supplementary questionnaires sent to 28 JIU participating organizations
- Follow-up interviews (based on the results of the desk review and the analysis of the responses to the corporate questionnaire) with representatives of JIU participating organizations, in particular JIU focal points and executive offices

31. **Data sources used.** The data for the review originated from, inter alia, the responses to the corporate questionnaire, interview notes, relevant decisions, available documentation

on the legislative organs and governing bodies, and additional information provided by JIU participating organizations. The data were subjected to a quantitative and qualitative analysis, and triangulation and validation of the information obtained was performed.

32. Twenty-six participating organizations responded to the corporate questionnaire and other requests for information. Eighty individuals from 25 participating organizations were interviewed (in-person or remotely, owing to financial and time constraints), including representatives of executive offices, JIU focal points – in some cases in the secretariats of legislative organs and governing bodies – and the Chairs of audit and oversight committees, where available.

33. **The present report contains six formal recommendations, two of which are addressed to the legislative organs and governing bodies, and four are addressed to the executive heads of JIU participating organizations.** Timely and effective implementation of the recommendations addressed to the executive heads requires the explicit support of the legislative organs and governing bodies, and their assiduous follow-up with the relevant executive heads to verify implementation. Furthermore, timely and effective implementation of recommendations addressed to the legislative organs and governing bodies requires timely and clear decision-making with regard to their acceptance. The formal recommendations are complemented by 21 informal recommendations, which are indicated in bold in the report, as suggestions for effecting further improvements.

34. **Internal peer review and quality control.** A draft report was prepared based on the information gathered through the desk review, the responses to the questionnaires and the interviews. In accordance with article 11.2 of the JIU statute and for quality assurance purposes, the draft report was subjected to an internal peer review to solicit comments from all JIU Inspectors so as to test the recommendations against the collective wisdom of the Unit. The revised draft report was then circulated to the participating organizations reviewed for them to correct any factual errors and provide comments on the findings, conclusions and recommendations. The report was finalized taking into consideration the comments received.

35. **Follow-up measures.** To facilitate the handling of the report as well as the implementation of the recommendations and the monitoring thereof, annex XVI indicates whether the report is being submitted to the legislative organs, governing bodies or executive heads of the organizations reviewed for action or for information.

36. **Acknowledgements.** The Inspector wishes to express her sincere appreciation to all the representatives of United Nations system organizations and of other bodies and entities who assisted in the preparation of the present report, in particular those who participated in the interviews, responded to the questionnaires and other information requests, and so willingly shared their knowledge and expertise.

## E. Key terms and definitions

37. The following terminology is used in the context of the present report:

- **Follow-up system:** this refers to the systems adopted in decisions taken by the governing bodies and legislative organs of JIU participating organizations with regard to the modalities of their consideration of JIU reports, based on the 1997 JIU model framework, “Towards a more effective system of follow-up on reports of the Joint Inspection Unit”, which was endorsed by the General Assembly in 1999 in resolution 54/16. These decisions take into consideration the notes issued by the Unit in 1999 and 2000 and the related negotiations between the Unit and the secretariats of JIU participating organizations to decide on a follow-up system. The term “follow-up agreement” was widely accepted in the context of the 2017 JIU report, however, the Inspector decided to use the term “follow-up system” in the present report for more clarity
- **Reservations:** this term refers to the reservations made by individual legislative organs and governing bodies, upon acceptance of the JIU statute, not to accept certain provisions thereof, in particular article 1.2, which states that “the Unit shall be a

subsidiary organ of the legislative bodies of the organizations”, thus limiting the scope of the statute

- **JIU reports:** these are reports of system-wide, multi-organization or single-organization reviews that contain at least one recommendation addressed to the legislative organs and governing bodies of the organizations concerned for action<sup>14</sup>
- **JIU notes:** these are the outcome of reviews containing only recommendations addressed to the executive heads of the participating organizations concerned for action<sup>15</sup>
- **JIU confidential letters:** these are addressed to the executive heads to draw their attention to a specific issue or risk; they are of a confidential nature and often accompany a report or note<sup>16</sup>
- **JIU management letters:** management letters are not mentioned in the JIU statute nor the JIU standards and guidelines. However, JIU issues management letters to executive heads, normally to highlight a specific issue or risk. They are often issued in connection with a report or note
- **Management and administration review:** management and administration reviews cover one organization only (single-organization reviews)
- **JIU web-based tracking system:** the web-based tracking system was introduced in 2012. It allows online access to data and statistical analyses relating to the acceptance and implementation of recommendations contained in the Unit’s outputs since 2004
- **Categories of acceptance in the web-based tracking system:** Recommendations may be marked as “Accepted”, “Not accepted”, “Under consideration” or “Not relevant” in the web-based tracking system. The average rate of acceptance is calculated by taking into consideration the number of organizations to which the recommendation was addressed. If acceptance of a recommendation is not reported, the recommendation shows as “Not available”
- **Categories of implementation of accepted recommendations in the web-based tracking system:** Recommendations may be marked as “In progress”, “Not started” or “Implemented” in the web-based tracking system. The rate of implementation is calculated based on the number of accepted recommendations. If implementation of a recommendation is not reported, the recommendation shows as “Not available”

<sup>14</sup> See JIU standards and guidelines, A/51/34, annex I, para. 7.

<sup>15</sup> Ibid., para. 8.

<sup>16</sup> Ibid., para. 9.

## II. Legislative and institutional framework

### A. Acceptance of the statute of the Joint Inspection Unit by United Nations system organizations

38. The General Assembly approved the statute of the Joint Inspection Unit in 1976 in its resolution 31/192 and established the Unit as the only independent external oversight body of the United Nations system mandated to conduct inspections, evaluations and investigations system-wide. The Unit is a standing subsidiary organ of the General Assembly as well as of most other legislative organs and governing bodies of the United Nations system organizations that have accepted its statute.

39. At the time of the present review, 28 United Nations system organizations had accepted the statute – most of them in the years between 1976 and 1983, except UN-Women and UNAIDS, which accepted the statute in 2012. Since then, no other United Nations system organization has accepted the JIU statute, although organizations that are affiliated with the United Nations could become JIU participating organizations with the approval and related decision of their legislative organs and governing bodies.

40. **Reservations made by some organizations.** Upon accepting the JIU statute, some United Nations system organizations, mostly specialized agencies and IAEA, made reservations. While the United Nations, its funds and programmes,<sup>17</sup> including WFP and UNAIDS, accepted the statute in its entirety, seven organizations (FAO, IAEA, IMO, ITU, UNESCO, UPU and WIPO) made reservations to the effect that JIU was not a subsidiary body of their legislative organs and governing bodies. These reservations have to be taken into consideration when reviewing the consideration of JIU reports, more specifically the decision-making on recommendations by legislative organs and governing bodies. For more details, see annex I.

41. **Consequences if JIU is not a subsidiary body.** If JIU is not acknowledged as a subsidiary body of the legislative organs and governing bodies of organizations, there are consequences for the Unit's efforts and activities to strengthen the outcome of its products, given that the value and impact of its reports and recommendations depend on their effective follow-up. Such follow-up relies greatly on the consideration of JIU reports by legislative organs and governing bodies, including their decision-making regarding acceptance of the recommendations and related actions taken to implement them. The reservations made upon acceptance of the JIU statute can even result in JIU reports and recommendations not being considered at all, as is the case at IAEA Board of Governors.

42. However, it should be stressed that, despite the reservations made, the IMO Council as well as the legislative organs and governing bodies of ITU, UPU and WIPO recognize JIU as the competent authority in its particular sphere of activity and have agreed to consider JIU reports. In the case of FAO, although JIU is not a subsidiary body of its legislative organ and governing body, its Finance Committee and Council do consider JIU reports and recommendations that are deemed relevant to the organization and take decisions thereon. Similarly, in the case of UNESCO, JIU reports and recommendations are considered by its legislative organ and governing body when deemed relevant to the organization.

43. Based on the findings of the present review, the Inspector considers that not acknowledging JIU as a subsidiary body of the legislative organs and governing bodies does not match the practice, since the legislative organs and governing bodies of the six organizations that made such reservations do consider JIU reports and recommendations and take action thereon. **Therefore, the Inspector recommends that the legislative organs and governing bodies of these organizations take the decision to fully apply the JIU statute**

<sup>17</sup> Since the Unit is responsible to the General Assembly of the United Nations (see JIU statute, art. 1.2), and as confirmed by the Office of Legal Affairs in its memorandum to the Executive Secretary of the Unit, dated 5 April 2000, “[a]cceptance of the statute, as a condition for the exercise by the JIU of its authority ... is only required in the case of specialized agencies and other international organizations within the United Nations system, This condition does not apply to United Nations programmes, funds and offices...” (see footnote 3 above).

and recognize JIU as a subsidiary body. With respect to IAEA, the Inspector suggests that the issue be discussed again with JIU with a view to finding a mutually convenient solution.

44. **Additional reservations limiting the mandate of JIU.** A few organizations (IAEA, ICAO, ITU and WIPO) made additional reservations upon accepting the statute that limit the scope of the Unit's activities. In the case of IAEA, its reservation placed restrictions on which areas of the organization's work<sup>18</sup> JIU could review. For its part, the ICAO Assembly<sup>19</sup> decided that the Assembly, its Council and subordinate bodies shall be excluded from the scope of JIU competence. In the case of WIPO,<sup>20</sup> JIU cannot access unpublished international patent applications filed with the International Bureau of WIPO pursuant to the provisions of the Patent Cooperation Treaty; while the ITU Plenipotentiary Conference<sup>21</sup> excludes certain technical activities, namely, telecommunication matters of a highly specialized nature, as well as related recommendations, resolutions and decision adopted by the Union, from the scope of JIU competence.

45. While the additional reservations made by IAEA, ITU and WIPO relate to areas of work of a confidential and/or protected nature to which JIU has no access, the important limitations placed by the ICAO Assembly in excluding the entirety of the organization's legislative organs and governing bodies have a considerable impact on the oversight mandate of JIU. Thus, JIU, as the only independent external oversight body of the United Nations system, is prevented from examining the effectiveness and efficiency of the governance structure of that organization. The Inspector expresses concern about this limitation and urges ICAO to consider withdrawing this reservation as soon as possible so as to allow JIU to exercise its full oversight mandate. The same applies, *mutatis mutandis*, to ITU.

## **B. Decisions on follow-up systems for Joint Inspection Unit reports based on the principle of shared responsibility**

46. **Effective follow-up is a long-standing concern.** An effective follow-up system that systematically tracks the implementation of the Unit's recommendations has been a long-standing concern of the General Assembly, JIU participating organizations, member States as well as the Unit itself. In that respect, the General Assembly, in its resolution 42/218 of 21 December 1987, requested the Unit to include in its annual report a section on its findings regarding the implementation of its recommendations (para. 3). The Unit subsequently collected and included data from its participating organizations in its reports, as available. Furthermore, in 1993, in its resolution 48/221, the General Assembly called upon JIU to conduct a more systematic follow-up on the implementation of its recommendations and to include the relevant information in its annual reports on a regular basis (para. 6).

47. **1996: principle of shared responsibility.** In its resolution 50/233 of 7 June 1996, the General Assembly established the principle "that the impact of the Unit on the cost-effectiveness of activities within the United Nations system is a shared responsibility of the Member States, the Unit and the secretariats of the participating organizations". Given that the desired impact of the Unit relies mainly on the timely acceptance and full implementation of JIU recommendations, JIU is not solely responsible for following-up on its own reports and recommendations. In application of the principle of shared responsibility, member States and the secretariats of the participating organizations are also responsible for appropriate follow-up.

48. In this spirit and more specifically for this reason, the General Assembly, in the same resolution requested the executive heads of the participating organizations to comply fully with the statutory reporting procedures for the consideration of the Unit's reports, and requested the Unit to report to the competent legislative organs on compliance by the

<sup>18</sup> IAEA, document GOV/DEC/100(XXI).

<sup>19</sup> ICAO, Assembly resolution A22-7.

<sup>20</sup> WIPO, General Assembly resolution, 1981.

<sup>21</sup> ITU, Plenipotentiary Conference resolution 38, 1982.

secretariats concerned (para. 11). The General Assembly also encouraged the Unit to continue to take the necessary steps to achieve a punctual and systematic follow-up of its recommendations as approved by the legislative organs of participating organizations (para. 16).

49. **1997: JIU model framework.** Subsequent to General Assembly resolution 50/233 that established the principle of shared responsibility, in its annual report for 1997, JIU made a proposal entitled “Towards a more effective system of follow-up on reports of the Joint Inspection Unit” detailing the handling of JIU reports and recommendations by the participating organizations.<sup>22</sup> In its resolution 54/16 of 1999, the General Assembly endorsed the proposed follow-up system, which has become the model framework for following up on JIU reports and recommendations by the participating organizations. Since 1999, the Unit has been including information on follow-up to its reports and notes and the status of implementation of its recommendations in its annual reports.

50. **1999–2000: notes on follow-up practices sent to 15 participating organizations.** As a complement to the proposed follow-up system, in 1999 and 2000, JIU sent individual notes on the handling of its reports to 15 participating organizations.<sup>23</sup> These notes were addressed to the respective executive heads and were mainly intended to highlight best practices, point out shortcomings and facilitate application of the parts of the proposed follow-up that fall within the competence of the secretariats of the participating organizations.

51. **Common understanding on modalities for follow-up.** JIU engaged in dialogue with most of these organizations with a view to reaching a common understanding on modalities for implementing the follow-up system. As a result of that exercise, it became clear that the establishment of a generally accepted and endorsed follow-up system was a key factor for increasing the rate of implementation of its recommendations.

52. **2001 to 2005: decisions on follow-up systems taken by 14 participating organizations.** Between 2001 and 2005, guided by General Assembly resolution 54/16, the legislative organs and governing bodies of 14 participating organizations approved the 1997 JIU model framework for follow-up to its reports in its entirety or adjusted it to their needs. As a result, decisions on follow-up systems were taken at the United Nations, UNDP, UNFPA, UNICEF, WFP, FAO, ICAO, ILO, UNESCO, UNIDO, UPU, WHO, WIPO and WMO. For further details, see annex I.

53. **A comparative analysis of the follow-up systems based on the General Assembly’s request in resolution 54/16.** The objective of the analysis was to examine five specific issues pertaining to the follow-up practices of JIU participating organizations, in order to ascertain:

- (a) Which of the JIU participating organizations had actually proposed to their legislative organs and obtained their endorsement for a specific follow-up system;
- (b) Whether the follow-up systems were comparable across the board and were being properly implemented by the respective participating organizations;
- (c) Whether the follow-up practice of participating organizations that had decided on a follow-up system was (i) in keeping with the system adopted; (ii) fell short of the system requirements; or (iii) went beyond the commitments made in the decision;
- (d) Whether there were any contradictions between the commitments in the agreed follow-up system and the reservations made when accepting the JIU statute;
- (e) Whether the Unit should urge other participating organizations to take decisions on follow-up systems, or whether the organizations’ actual follow-up practices had, as it were, “outstripped” such decisions since follow-up to JIU reports was so well-established that organizations could dispense with them.

54. **Fourteen participating organizations with decisions on follow-up systems.** Regarding (a), the following United Nations system organizations decided on follow-up

<sup>22</sup> See [A/52/34](#), annex I.

<sup>23</sup> FAO, IAEA, ICAO, ILO, IMO, ITU, UNDP, UNESCO, UNICEF, UNIDO, UPU, WFP, WHO, WIPO and WMO.

systems: the United Nations Secretariat (including ITC, UNCTAD, UNEP, UNHCR, UN-Habitat, UNODC, UNOPS, UNRWA and UN-Women, through General Assembly resolution 54/16), UNDP, UNFPA, UNICEF, WFP, FAO, ICAO, ILO, UNESCO, UNIDO, UPU, WHO, WIPO and WMO (through separate decisions by their legislative organs and governing bodies).

55. **Five participating organizations without decisions on follow-up systems.** The following organizations have not taken decisions on follow-up systems: IAEA, IMO, ITU, UN Tourism<sup>24</sup> and UNAIDS.

56. **The follow-up systems are broadly comparable across the participating organizations, with some differences.** Regarding (b) and (c), in general, the follow-up systems are mostly identical or at least broadly comparable. Seven organizations<sup>25</sup> went beyond the set of “standard” commitments contained in the JIU proposal – although with different wording – and, inter alia, entitled the Unit to introduce its reports at the sessions of their respective legislative organs and governing bodies. For further details, see annex IV.

57. **Rates of acceptance and implementation of JIU recommendations as a yardstick for “proper implementation” of the follow-up systems.** On the question as to whether the systems were being properly implemented, in the absence of a detailed study, the respective rates of acceptance and implementation of accepted recommendations across the organizations, may be considered as a proxy for the proper implementation of the systems (see annex IX). Thus, the threshold was set – somewhat discretionarily and in the absence of recognized standards – at 70 per cent for both acceptance and implementation.

58. **Low acceptance and implementation rates among participating organizations with follow-up systems.** Among the organizations that have a follow-up system, it emerges that, in terms of acceptance rates, FAO (63.2 per cent), ILO (69.5 per cent) and UPU (68.9 per cent) are below the 70-per cent threshold. In terms of implementation rates of accepted recommendations, both ILO (84.6 per cent) and UPU (80.8 per cent) are over the 70-per cent threshold – which is to be commended – while FAO (60.8 per cent) is again below the 70-per cent threshold. Like FAO, ICAO (66.9 per cent) and UNIDO (62.3 per cent) are lagging in implementation; by contrast, however, both are above 70 per cent in terms of acceptance.

59. **Low acceptance and implementation rates among the five participating organizations without follow-up systems.** Among the entities without decisions on follow-up systems, IAEA (31.9 per cent) and UN Tourism (63.8 per cent) stand out with their particularly low rates of acceptance of JIU recommendations and are thus below the 70-per cent threshold. Regarding the rate of implementation of accepted recommendations, IMO stands at 43.4 per cent, ITU at 35.6 per cent and UN Tourism at 26.3 per cent. All three are far below the 70-per cent threshold.

60. **Reservations made by participating organizations do not interfere materially with follow-up systems.** Regarding (d), the question was whether reservations made by organizations when accepting the JIU statute interfered with the provisions of the respective follow-up systems or even invalidated certain terms or commitments of the systems adopted. This might concern FAO, ICAO, UNESCO, UPU and WIPO, since IAEA, IMO and ITU still do not have follow-up systems. Analysis of the practices under the follow-up systems showed that even if JIU is not considered a subsidiary body by some participating organizations, upon receipt of a JIU report, the secretariats of some of them (FAO, UNESCO and WIPO) inform their respective executive heads and indicate whether the report is relevant to the organization or the reasons why it is not considered relevant. When a report is judged relevant, the legislative organs and governing bodies of these participating organizations may consider it.

61. **Striving for decisions on formal follow-up systems is still relevant.** In the view of the Inspector, having a formal follow-up system in place is preferable to not having one, even

<sup>24</sup> In its decision CE/DEC/3(CXVIII) of May 2023, the Executive Council of World Tourism Organization endorsed the new organizational branding including renaming the organization, which was welcomed by the organization’s General Assembly in its resolution 765(XXV) of October 2023. Henceforth, the name of the organization is UN Tourism.

<sup>25</sup> ICAO, UNESCO, UNIDO, WHO, WFP, WIPO and WMO.

if the participating organizations in question have been respecting their JIU-related responsibilities under the JIU statute and in terms of acceptance and implementation of JIU recommendations. The terms of decisions on follow-up systems will invariably be more up-to-date, specific and detailed than the general obligations under the JIU statute and thus will make an important contribution towards improving the follow-up to JIU reports and recommendations.

62. The following recommendation is expected to enhance the effectiveness of the follow-up process for reports of the Joint Inspection Unit.

**Recommendation 1**

**The executive heads of United Nations system organizations who have not yet done so should present to their legislative organs and governing bodies a proposal for a follow-up system for JIU reports and recommendations based on the 1997 JIU model framework and the good practices of other United Nations system organizations, and seek the approval of their legislative organs and governing bodies thereon not later than by the end of 2025.**

**C. First system-wide review of the follow-up to Joint Inspection Unit reports and recommendations**

63. **The first system-wide review of the follow-up to JIU reports and recommendations by United Nations system organizations was conducted in 2015 and the outcome report<sup>26</sup> was issued in 2017.** The JIU review found, inter alia, a lack of action by some participating organizations on JIU reports and recommendations. It therefore highlighted the need to enhance the effectiveness of the follow-up system, transparency and accountability on the part of the participating organizations, as well as cooperation and coordination in the implementation of JIU recommendations, while contributing to the dissemination of good or best practices. A total of seven recommendations were made, one addressed to the General Assembly of the United Nations, one to the legislative organs and governing bodies of the organizations, and five to the executive heads for action.

64. **Satisfactory acceptance rate of recommendations in the 2017 JIU review.** The seven recommendations contained in the 2017 JIU report were well received by the participating organizations. The acceptance rate stands at 80 per cent, while the implementation rate of the accepted recommendations is 97 per cent, both well above the average rates of acceptance and implementation of JIU recommendations, as shown in annex IX.

65. **Recommendation 6 of the 2017 JIU report was the only recommendation that has a lower acceptance rate (62 per cent).** Recommendation 6 reads as follows: “The executive heads of organizations, when considering JIU recommendations intended to enhance coordination and cooperation, should propose the inclusion of the consideration of these recommendations in the programme of work of CEB and its applicable mechanisms with a timeline for taking a decision, with effect from 2019.”

66. **Actions to be taken as proposed in the 2017 JIU report.** In addition to the formal recommendations, the 2017 JIU report suggested a series of actions to be taken by the executive heads of participating organizations, their respective legislative organs and governing bodies and the Unit itself to address lacunae identified in the review, including:

(a) By executive heads of participating organizations and their legislative organs and governing bodies:

- Improved communication on the relevance of JIU reports and recommendations

<sup>26</sup> JIU/REP/2017/5.

- Better dissemination of JIU reports
  - Enhanced consideration of JIU reports
  - Enhanced decision-making on JIU reports and recommendations
  - Enhanced monitoring of the actual implementation of JIU recommendations
  - Enhanced reporting to legislative organs and governing bodies on the implementation of JIU recommendations
  - Enhanced use of the web-based tracking system, including by member States
- (b) By the Joint Inspection Unit:
- Optimized number and scope of JIU projects in its programme of work through prioritization
  - Better formulated and relevant recommendations
  - Improved outreach to inform about reports and notes, and reporting on their impact
  - Enhanced verification of acceptance and implementation of recommendations
  - Enhancements to the web-based tracking system, including the use of key performance indicators

67. **Action taken by JIU.** The present review examined which actions had been taken by JIU since 2017 to implement the above-mentioned suggested actions. Regarding actions addressed to the Unit, it was noted that the establishment of the Unit's programme of work is guided by the provisions of article 9 of the JIU statute, while the scope of projects is defined by the thematic areas of focus in the JIU Strategic Framework 2020–2029. In general, the programme of work is finalized, inter alia, through validation of pre-selected topics, which includes an analysis of risks to be addressed through the review of a particular topic, availability of human and financial resources, as well as expertise to carry out the reviews approved by the JIU Inspectors in the programme of work for a specific year.

68. **Other improvements by the Unit.** The issue of better formulated recommendations and their relevance to the organizations had already been highlighted in the 2017 JIU report as an area in need of improvement. The issue is still a work in progress and was again identified by the JIU 2022 self-assessment as an area for further improvement. When it comes to enhanced verification of the acceptance and implementation of recommendations, the Unit has not made any progress, owing mainly to resource constraints that prevented it from carrying out the suggested verification exercise. With regard to enhancement of the web-based tracking system, much progress has been achieved as the system is now used by all the organizations, although no specific key performance indicators have been introduced. The rates of acceptance and implementation of JIU recommendations serve indirectly as key performance indicators.

69. **JIU communication efforts.** The Unit has expanded its outreach activities considerably. In 2020, the Unit adopted a communication strategy that further elaborates on communication actions and complements the JIU institutional framework. The strategy advocates a stronger user-oriented approach by proposing ways and tools of communication to inform about JIU products, including its reports. The purpose is to strengthen the uptake of JIU reports by its stakeholders and improve acceptance and implementation of JIU recommendations. In this context, JIU has adopted additional methods of reaching out to its stakeholders, such as automated announcements to the attention of JIU focal points, member States in New York and Geneva, oversight bodies of the United Nations system, subject-matter experts and other external stakeholders through email announcements and review highlights. At the same time, JIU has discontinued the practice of distributing printed blue-cover and yellow-cover copies of its reports and notes to participating organizations and member States.

70. **JIU website.** The Unit's official website is regularly updated by the JIU secretariat, which, inter alia, uploads newly released JIU products (i.e. reports, notes, other documents), review highlights and, when available, CEB comments. Furthermore, the translations of the

reports in all the official languages of the United Nations are uploaded to the Unit's official website as soon as they become available.

71. **Action taken by JIU participating organizations.** JIU participating organizations have also made considerable efforts to improve their consideration of and decision-making on JIU reports and recommendations.

72. **Positive developments and results achieved through the 2017 JIU report.** As a result of action taken by participating organizations on the suggestions and recommendations in the management letters issued by JIU in the period 2015 to 2016 and in the 2017 JIU report, by December 2023, several positive results, described below, had been achieved.

73. **Generalized use of the web-based tracking system.** Compared to the situation described in the 2017 JIU report, all JIU participating organizations now use the web-based tracking system. However, the level of responsiveness to JIU recommendations remains uneven. For instance, neither FAO, IAEA nor UN-Habitat has provided any input to JIU recommendations issued since 2021.

74. **Improvements with respect to the consideration of JIU reports by the legislative organs and governing bodies.** At the time of the present review, 20 legislative organs and governing bodies of JIU participating organizations, considered JIU reports either regularly or on an as-needed basis. The legislative organs and governing bodies of UNCTAD, UNEP, UN-Habitat, UNHCR, UNODC, UNRWA and ITC, which fall under the umbrella of the General Assembly, do not generally consider JIU reports – except for single-organization reviews that focus on their respective organizations<sup>27</sup> or, in exceptional cases, upon the request of member States. Furthermore, the governing body of IAEA does not consider JIU reports as the reservation made upon acceptance of the JIU statute does not recognize JIU as a subsidiary body.

75. **Improvements with respect to the overall rate of acceptance, and stagnation with regard to the overall rate of implementation.** Compared to 2017, the overall rate of acceptance of JIU recommendations by the 28 participating organizations has significantly increased from 65 per cent to 74 per cent. It should be noted that the 2017 report covered JIU reports and notes issued between 2006 and 2012, while the present review covers those issued between 2017 and 2021. However, the overall rate of implementation of accepted recommendations has not followed the same progression as the acceptance rate; in 2017, the implementation rate was 80 per cent, while it is now stagnating at 75 per cent. For more details, see annex IX.

76. **Five per cent of all recommendations issued between 2009 and 2013 are still outstanding.** One organization (UN-Habitat) has a high level of outstanding recommendations with no information on the status of acceptance and implementation been provided for 82 per cent of the 197 recommendations addressed to it in the period 2009 to 2013. The remaining 27 organizations have almost no outstanding recommendations in terms of acceptance, and very few in terms of implementation. Compared to the findings of the 2017 JIU report, which found 29 per cent of long-outstanding recommendations for the period 2006 to 2009, this is a noteworthy improvement. For more details, see annex VIII.

77. **Time taken to issue the Secretary-General's notes on JIU reports with comments by CEB is within the statutory period of six months.** Regarding the time taken to issue the Secretary-General's notes on system-wide JIU reports with comments by CEB, compared to 2017, the situation today is positively stable. The average time taken to issue the notes and comments on the five system-wide reports issued by the Unit in 2021 was 6.1 months, which can be considered as being within the statutory period of six months. For more details, see annex XIV.

<sup>27</sup> For example, JIU/REP/2012/1 (UNCTAD) or JIU/REP/2022/1 (UN-Habitat).

### III. Dissemination and handling of Joint Inspection Unit reports

#### A. Role of Joint Inspection Unit focal points

78. **A wide array of JIU-related duties.** In general, JIU focal points coordinate and mainstream all JIU-related matters, including individual JIU reviews and the responses of their organizations' management to requests from JIU. Some JIU focal points who are in senior management positions (e.g., at FAO, ILO, WHO and WIPO) are also actively and directly involved in the follow-up process, in particular the acceptance of recommendations in JIU reports, and in clearing or endorsing action plans and decisions taken with regard to their implementation.

79. **Key role of this function for smooth collaboration among JIU-participating organizations.** The 2017 JIU review found that the focal point function at JIU participating organizations was not only key to the report preparation process, but also to the success of the follow-up process, in the handling and consideration of reports, the monitoring of the implementation of the recommendations, and reporting to the legislative bodies and in the web-based tracking system. Focal points are instrumental in allowing the Unit and member States to fulfil their oversight responsibilities. The Unit highly appreciates the spirit of collaboration and the contribution that the focal points make to the smooth functioning of this process (para. 103). At the time, the review of the focal point function was based on five parameters with predefined criteria: location, reporting line, structure, job description and responsiveness to the review.

80. **JIU focal points: a diverse pattern and a wide range of levels and positions.** Compared to the findings of the 2017 JIU review, the present review found that, out of the 28 JIU focal points in the participating organizations, only one is at the level of Assistant Director-General (FAO), four are at the D-2 level (UNODC, WFP, ILO, WHO), seven are at the D-1 level (UNCTAD, UNOPS, IAEA, ICAO, UNIDO, WIPO, WMO), nine are at the P-5 level (United Nations, UNEP, UN-Habitat, UNFPA, UNRWA, UNAIDS, IMO, UNESCO, UPU), three are at the P-4 level (UNDP, ITU, UN Tourism), three are at the P-3 level (UNHCR, UNICEF, UN-Women), and one is at the P-2 level (ITC). In summary, therefore, 12 focal points are at the director level or above, 9 are at the senior professional level, and 8 are at the P-4 level or below. Furthermore, many of the focal points are supported in the conduct of their JIU-related work by sub-focal points – in some cases by two or more.<sup>28</sup> For further details, see annex XIII.

81. **JIU focal points are in diverse locations in their organizations.** The key question is how and to what extent are the levels and positions of the main JIU focal points within their organizations decisive factors for ensuring satisfactory consideration of and decision-making on JIU reports and recommendations. To this end, the 2017 JIU review had already concluded that the location of the focal points in their organizations, as well as their reporting line, played an important role in this respect.

82. An assessment of the current situation showed that the majority of focal points were located in executive offices (8), internal oversight offices (7) and management offices (9) that included, among other things, responsibilities for risk management, accountability, compliance or strategic planning. The remaining five focal points were located in other offices responsible for matters such as external affairs or resource management.

83. However, it is not just a question of the level and position of the focal points, but also – and in the view of the Inspector, of equal relevance – whether the JIU-related responsibilities of the focal points constitute the main or at least an important part of their responsibilities, or whether they are added on to a host of other and more important duties. In the latter case, the other duties would invariably tend to “crowd out” and diminish the extent to which the focal points can perform their JIU-related duties as a matter of priority. **The Inspector recommends that organizations ensure that JIU-related duties are given appropriate weight among the overall responsibilities assigned to their JIU focal points.**

<sup>28</sup> JIU focal points and sub-focal points exist in 17 organizations.

84. **The majority of JIU focal points still do not have a direct reporting line to senior management.** The present review found that to date, most JIU focal points do not have a direct reporting line to their executive heads or senior management, although the 2017 JIU report had already stated: “a direct reporting line to the senior management of the organization is critical in order to enhance the effectiveness of the focal point function. It is also a sign of the tone at the top, set by executive heads with respect to external independent oversight” (para. 107). To this end, a formal recommendation was made, requesting the executive heads who had not yet done so to establish a direct reporting line from the JIU focal point to senior management.

85. The current situation indicates that not much progress has been made since then as 15 focal points still do not have a direct reporting line to senior management of their organizations, compared to 13 focal points that do. Furthermore, a closer look confirms that the direct reporting line of these focal points is a direct consequence of their main function (e.g. chief of staff, head of internal audit and oversight office) and/or their level (e.g. Assistant Director-General, director of a department). Thus, in most cases, the direct reporting line is not a consequence of the focal point function itself, nor has it been established for this purpose, but rather, it is linked to the position or function that the focal point holds in the organization. **Based on the findings of the present review, the Inspector recalls formal recommendation 7<sup>29</sup> of the 2017 JIU report and recommends that organizations that have not yet done so accept and implement this recommendation and establish a direct reporting line to senior management as soon as possible.**

86. **There is an imperative need to upgrade the JIU focal point function to a more senior level in the interest of more effective collaboration.** The findings of the present review clearly indicate that, in order for the JIU focal point function to be a robust and effective pillar for ensuring the effective consideration of and decision-making on JIU reports and recommendations, its appropriate location and level in the organization are key factors. The more independent its location (e.g. in the internal audit and oversight office), the closer its location is to senior management (e.g. in the executive office), and the higher the level of its position, the greater the likelihood of a direct reporting line to the executive head, with obvious concomitant benefits for reporting on JIU matters.

87. **Therefore, the Inspector suggests that JIU focal point responsibilities be assigned to staff members in P-5 or higher (i.e. director level) positions, preferably located either in independent functions such as internal audit and oversight offices or executive offices or offices responsible for compliance and accountability, risk management or strategic planning, or who have similar responsibilities that include monitoring the implementation of recommendations originating from external oversight bodies, including JIU.**

## **B. Dissemination and handling of Joint Inspection Unit reports by the participating organizations**

### **1. Internally (within the secretariats)**

88. **Formal launch of the follow-up process.** A JIU review is concluded as soon as the Unit endorses the final version of the report signed by the author(s) – referred to as the original version<sup>30</sup> and issues it. An electronic copy of the original version is immediately distributed, accompanied by a letter from the Chair of JIU, to the executive heads<sup>31</sup> of the participating organizations concerned. Acknowledgement of receipt of the report by email launches the follow-up process. To facilitate the handling of the report and its recommendations, the last annex in a JIU report contains a table indicating whether the

<sup>29</sup> “The executive heads of organizations who have not yet done so should establish a direct reporting line from the JIU focal point to top management.”

<sup>30</sup> The original version of a report is the final definitive version after official editing, final review and sign-off by the author(s)/Inspector(s).

<sup>31</sup> For a few participating organizations, the electronic copy is sent to the respective JIU focal points only, as requested by and agreed with the organizations concerned.

recommendations are addressed to the executive heads or the legislative organs and governing bodies of the participating organizations for action or for information.

**89. Opportunities for improvement in formalizing the dissemination of JIU reports.**

In their responses to the JIU corporate questionnaire for the present review, 12 participating organizations indicated that they had formalized the dissemination of JIU reports.<sup>32</sup> However, their statements were not all supported by internal directives, circulars or other administrative instruments that would formalize the steps of the dissemination process. By contrast, 11 organizations indicated that they had not formalized the process.<sup>33</sup> Only seven out of the 28 respondent organizations provided the relevant documentation (UNFPA, UNICEF, WFP, ICAO, IMO, UPU and WHO). Of those organizations, six (excluding ICAO) have issued guidance, in the form of guidelines or detailed standard operating procedures on the handling of JIU reports. UNHCR and UNRWA stated that the development of standard operating procedures on the matter was a work in progress. The present review found that WFP had the most detailed and explanatory standard operating procedures for the dissemination of JIU reports in place.

**90. Internal distribution of JIU reports.** JIU focal points, whose main responsibilities are to liaise with JIU and coordinate all JIU-related issues, including follow-up to JIU reports, within their organizations, disseminate JIU reports internally, as required. In most of the participating organizations, the internal distribution is primarily intended to inform senior management and the departments, divisions, units or offices concerned – that is, mainly the ones that had already contributed to the respective JIU review – about the report. They are the business owners responsible for the implementation of the relevant recommendations within the organization, as designated by the respective executive heads at the beginning of the review.

**91. WFP standard operating procedures are considered best practice in this area.**

Comparison of the guidance on the dissemination and handling of JIU reports issued by six organizations (UNFPA, UNICEF, WFP, IMO, UPU and WHO) based on the related follow-up decisions taken by their legislative organs and governing bodies clearly shows that WFP is the most advanced organization in this area. WFP has developed detailed and clear end-to-end guidance in a 33-page document entitled, “SOP – Coordination of Joint Inspection Unit reviews”. In addition to defining the terms, roles and responsibilities in the overall procedure, step-by-step guidance on the processes and the respective activities of the various process owners is provided. This living document that contains real scenarios, pre-approved communication templates and sample emails and is regularly updated. It can be considered as best practice in this area.

**92. Coordination of JIU reviews within WFP.** WFP has assigned the responsibility for the coordination of JIU reviews to four distinct functions within the organization:

- The Chief Risk Officer, Director of the Risk Management Division, is the designated JIU focal point at WFP, responsible for dealing with all JIU-related matters and providing support at various stages and phases of the JIU review cycle.
- Under the direct supervision of the Deputy Director of the Risk Management Division, the Oversight Accountability Support Unit has been designated by the JIU focal point, to support the focal point function in coordinating all JIU-related activities and ensuring the overall cooperation between WFP and JIU.
- To this end, and depending on the subject-matter of the respective JIU report, the JIU focal point can call on the concerned departments, divisions, independent offices, regional bureaux and country offices of the WFP secretariat that are in a position to provide the information required by JIU.
- Representatives of the concerned departments, divisions, independent offices, regional bureaux and country offices of the WFP secretariat that are designated by their supervisors as JIU technical sub-focal points for the duration of a specific JIU

<sup>32</sup> United Nations Secretariat, UN-Habitat, UNDP, UNFPA, UNOPS, UN-Women, IAEA, ITU, UNESCO, UNIDO, WHO and WIPO.

<sup>33</sup> UNCTAD, UNEP, UNODC, UNHCR, UNRWA, ITC, UNAIDS, FAO, ILO, UN Tourism and WMO.

review are tasked with coordinating JIU requests and requirements within their respective areas of responsibility. The technical sub-focal points for the regional bureaux and country offices are usually from the global network of risk officers or risk focal points that functionally report to the Risk Management Division.

93. **UNHCR and UNICEF are good practice examples.** The JIU focal point at UNHCR is located in the Inspector General's Office and is the key partner for JIU-related matters within the organization. Once received, all JIU reports and notes are first considered by the JIU focal point then disseminated internally to all the functions that contributed to the reviews and that are responsible for following up the recommendations, as well as to other stakeholders for whom the information in the reports may be of interest, such as the Independent Audit and Oversight Committee. The JIU focal point at UNHCR also summarizes the information in the JIU reports for inclusion in the Inspector General's internal quarterly report, which is intended for senior management. The same practice relating to handling and follow-up of JIU reports and recommendations is followed by the JIU focal point at UNICEF.

94. **Good practice example at UNFPA.** At UNFPA, the secretary of the Oversight Compliance Monitoring Committee, which was established in 2023, is the JIU focal point. The Committee's terms of reference include the task of monitoring JIU recommendations in its monthly meetings. Each JIU report is presented to the Committee, which discusses all oversight-related recommendations (including those from internal audit, the Board of Auditors and JIU).

95. **Good practice example at WHO.** The JIU focal point at WHO disseminates JIU reports to senior management, together with a summary of the key issues, implications and recommendations, as well as to all business owners responsible for the implementation of the recommendations. The JIU focal point also distributes a template with the recommendations and any consolidated comments by CEB to business owners for them to initiate and record comments on acceptance and implementation of the recommendations, for which periodic updates are requested. The focal point also sends JIU reports to the Independent Expert Oversight Advisory Committee for information (and subsequent tracking of the implementation of the recommendations).

96. **Good practice example at UNIDO.** The JIU focal point at UNIDO is the Director of the Office of Evaluation and Internal Oversight. The focal point disseminates newly issued JIU reports by email to the senior managers – that is, managing directors and directors – of the organization, including the hyperlinks to the reports on the JIU website. In the email message, the focal point reminds the recipients of the mandate of JIU across the United Nations system, and underlines the purpose of disseminating the JIU reports, which is aimed at bringing to the attention of the senior managers, and/or assisting them in familiarizing themselves with, the content, lessons, practices and recommendations of the JIU reviews that are relevant to UNIDO. Moreover, the email message underlines the importance for UNIDO managers and JIU sub-focal points assigned to specific reviews to continue to engage and share specific content with relevant colleagues and functions.

97. **Role and purpose of ad hoc focal points for specific reviews.** More and more frequently, participating organizations designate sub-focal points at the beginning of JIU reviews to assist with technical, thematic or substantive matters of specific reviews. Their purpose is to assist the main JIU focal point with specific topics and themes, especially if these are dealt with by a specific department or division to which the JIU focal point will therefore have to send the report. Depending on the nature and mandate of the organization, some JIU reports may also be disseminated to the regional offices. Enhancing this practice of designating focal points for specific JIU reviews was recommended in the 2017 JIU report. The progress made since then, as identified by the present review, shows a positive development. **The Inspector suggests that organizations that have not yet established this good practice consider the designation of focal points for specific reviews in order to enhance the internal handling and consideration of JIU reports and thus the acceptance and implementation of JIU recommendations.**

## 2. Externally (by member States and legislative organs and governing bodies)

98. **The statutory obligation to immediately distribute JIU reports is generally not met.** In accordance with article 11 of the JIU statute, upon receipt of a JIU report, the executive heads concerned should take immediate action to distribute it, with or without their comments, to the States members of their respective organizations. The report, together with the comments of CEB and/or the executive heads, should be scheduled for consideration at the next meeting of the competent organs of the organizations concerned, which should, in principle, take concrete action on the report and its recommendations. In addition, the executive heads should inform the Unit of decisions taken by the competent organs of their organizations on JIU reports. Article 11 further stipulates that notes and confidential letters are submitted to executive heads “for use by them as they may decide”. The present review found that almost none of the JIU focal points, acting on behalf of the executive heads concerned, apply the provisions of article 11 of the JIU statute, neither in its letter nor its spirit. The distribution of reports is generally not undertaken immediately.

99. **Distribution of reports only at the preparatory stage of the legislative organs and governing bodies sessions.** Most participating organizations, except for WFP and UNIDO, do not treat the distribution of JIU reports as the first step in the follow-up process, but rather combine it with the next step of the process, which is the consideration of JIU reports by the legislative organs and governing bodies. Therefore, the external dissemination of JIU reports is treated by most JIU participating organizations as part of the preparatory stage of the sessions of the legislative organs and governing bodies or their subsidiary organs, as applicable.

100. **Many organizations consider the posting of JIU reports on their websites or the emailing of the hyperlinks as adequate distribution.** Most of the participating organizations post the JIU reports on their websites but do not actively reach out to their member States to alert them. They simply assume that the latter are aware of the websites and their JIU-related content and can obtain information about newly released JIU reports without the need for any reminder or other means of distribution from the respective participating organization. In the case of the United Nations Secretariat, JIU reports become official documents once they have been translated into all official languages; they are then made available to interested parties through the Official Document System.

101. **WFP is a notable exception and a good practice example with regard to distribution of JIU reports to member States.** WFP acts immediately to distribute newly released JIU reports as soon as they are received. As of June 2023, WFP has enhanced its distribution process by sharing JIU reports and notes upon receipt with the Bureau of its Executive Board through the Executive Board secretariat, for onward transmission to the five electoral lists.

## **IV. Consideration of Joint Inspection Unit reports and decision-making on the recommendations therein**

### **A. Internal consideration (by the secretariats of the participating organizations)**

102. **Steps for accepting recommendations addressed to executive heads.** The first step in the consideration of a JIU report is for the senior management of the organizations to decide whether they accept the recommendations addressed to the executive heads of their respective organizations. If a recommendation is accepted, a decision must be taken on an action plan for implementing it, including setting a deadline, if JIU has not already specified one in the recommendation.

103. **Decision-making process at UNHCR.** At UNHCR, decisions on the acceptance of JIU recommendations are made by the substantive or technical focal point for the review in question, as cleared by the Director of the division concerned and/or the Deputy High Commissioner (in the case of cross-cutting reviews). The final decision on implementation lies with the relevant Director and/or the Deputy High Commissioner. UNHCR personnel interviewed stated that all JIU recommendations on which action must be taken – as indicated in the last annex of each JIU report – are followed up. For this, the JIU focal point regularly meets with individual substantive focal points to review acceptance and, if applicable, progress in the implementation of recommendations.

104. **Decision-making process at UNICEF.** The same process is applied at UNICEF; decisions on the acceptance of JIU recommendations are made by the substantive or technical focal point for the review in question and cleared by the Director of the division concerned. The final decision on implementation lies with the relevant Director upon review and clearance by the Deputy Executive Director or the Executive Director. The JIU focal point meets regularly with the technical focal points to review acceptance and, if applicable, progress in the implementation of recommendations.

105. **Decision-making process at WHO.** At WHO, decisions on the acceptance of JIU recommendations are made by the relevant Assistant Director-General in consultation with the relevant business owners (i.e. director(s) of departments). Updates on the implementation of recommendations are provided by the respective business owners (facilitated by the JIU focal point); the respective Assistant Director General reviews the updates and concurs or amends the implementation status. The JIU focal point also facilitates the business owners' periodic updates, using a standard internal template, and coordinates the uploading of the updates to the internal Consolidated Platform and to the JIU web-based tracking system.

### **B. External consideration (by the legislative organs and governing bodies of the participating organizations)**

106. **Effective follow-up of JIU reports.** The 2017 JIU report recalled the first paragraph of the 1997 JIU model framework for follow-up on JIU reports: "The value of a JIU report depends on an effective follow-up. Effective follow-up requires that: (a) the reports be given active and serious consideration by the legislative organs of the participating organizations, with the benefit of specific and timely comments on them by the secretariats; and (b) there is expeditious implementation of the approved recommendations contained in them, with full reporting on the implementation measures taken and analysis of the resulting impact." The 2017 JIU report presented then a good practice for the consideration of JIU reports by legislative organs and governing bodies (para. 51, box 1), as reproduced in box 1 below.

## Box 1

**Good practice for considering Joint Inspection Unit reports**

- ✓ A standing annual agenda item of the legislative body dedicated to JIU
- ✓ A report of the executive head to the legislative body listing all relevant JIU reports and notes issued during the preceding year with reference to the JIU website and hyperlinks to the reports/notes and related CEB comments, including:
  - A summary of the JIU reports/notes and recommendations, including hyperlinks
  - A summary of the relevant CEB comments, including hyperlinks
  - An annex with a table that shows all recommendations (addressed to the executive head and the legislative body), and indicates the status of their acceptance and implementation, with comments as applicable, and the responsible official/unit, for greater transparency and accountability
  - An annex that contains information on the status of implementation of previous years' recommendations until their full implementation

107. **Closing the gaps and addressing the inadequacies in the follow-up process.** The 2017 review determined that, “among the issues affecting the follow-up process, the lack of or inadequate consideration and action on JIU reports/recommendations by the legislative organs and governing bodies of some organizations and CEB, and the need to enhance the verification, monitoring and reporting process on the implementation of JIU recommendations, required attention by the executive heads and legislatures bodies of its participating organizations” (para. 31). The present review examined the current situation and the efforts made since 2017 to enhance the consideration of JIU reports by the legislative organs and governing bodies and to improve the rates of acceptance and implementation of JIU recommendations.

108. **All but eight participating organizations now submit system-wide JIU reports to their legislative organs and governing bodies.** While in 2017, 12 organizations did not schedule any system-wide JIU reports for consideration by their legislative organs and governing bodies (except for management and administration reviews of their respective organizations), the situation has improved considerably since then. The present review found that 20 out of the 28 JIU participating organizations table JIU reports for consideration by their respective legislative organs and governing bodies, while the remaining eight organizations do not take any action in this respect (UNCTAD, UNEP, UN-Habitat, UNHCR, UNODC, UNRWA,<sup>34</sup> and ITC, which fall under the purview of the General Assembly, as well as IAEA,<sup>35</sup> but for a different reason).

**Overview of the legislative organs and governing bodies of JIU participating organizations**

<i>Organization</i>	<i>Governing bodies / legislative organs</i>
United Nations	General Assembly,* Security Council, Economic and Social Council, (Trusteeship Council)
UNCTAD	UNCTAD quadrennial conference, Trade and Development Board

<sup>34</sup> The Advisory Commission of UNRWA does not consider JIU reports or take decisions on the recommendations. Its role is to provide advice and assistance to the Commissioner-General of UNRWA in carrying out the agency's mandate, while the General Assembly is the legislative organ of the Agency.

<sup>35</sup> Based on the reservation made by IAEA when it accepted the JIU statute, JIU is not a subsidiary body to the IAEA Board of Governors, therefore JIU reports are not considered.

<i>Organization</i>	<i>Governing bodies / legislative organs</i>
UNEP	General Assembly,* Environment Assembly (reports to the General Assembly through the Economic and Social Council), Committee of Permanent Representatives
UN-Habitat	General Assembly,* Governing Council (reports to the General Assembly through the Economic and Social Council), Committee of Permanent Representatives
UNODC	Commission on Narcotic Drugs, Commission on Crime Prevention and Criminal Justice
UNDP	General Assembly,* Economic and Social Council, Executive Board of UNDP, UNFPA and UNOPS
UNFPA	General Assembly,* Economic and Social Council, Executive Board of UNDP, UNFPA and UNOPS
UNHCR	General Assembly,* Executive Committee of the High Commissioner's Programme
UNICEF	General Assembly,* Economic and Social Council, Executive Board
UNOPS	General Assembly,* Economic and Social Council, Executive Board of UNDP, UNFPA and UNOPS
UNRWA	General Assembly,* Advisory Commission of UNRWA
UN-Women	General Assembly,* Executive Board
WFP	Executive Board (jointly established by the United Nations and FAO)
ITC	General Assembly,* Joint Advisory Group
UNAIDS	Programme Coordinating Board
FAO	Conference, Council
IAEA	General Conference, Board of Governors
ICAO	Assembly, Council
ILO	International Labour Conference, Governing Body
IMO	Assembly, Council
ITU	Plenipotentiary Conference, Administrative Council
UNESCO	General Conference, Executive Board
UNIDO	General Conference, Industrial Development Board
UN Tourism	UN Tourism General Assembly, Executive Council
UPU	Universal Postal Congress, Council of Administration
WHO	World Health Assembly, Executive Board
WIPO	WIPO General Assembly, Conference
WMO	World Meteorological Congress, Executive Council

\* Refers to the General Assembly of the United Nations.

109. The table above shows the complexity of the governance of the United Nations system organizations exercised through the different legislative organs and governing bodies. All the organizations have two or more layers of governance with a distinct hierarchy of their legislative organs and governing bodies as set out in their respective constitutional documents. It is important to take these layers and responsibilities into account when assessing the consideration of JIU reports and decision-making on JIU recommendations by the different bodies. These layers and responsibilities also explain why the governing bodies of some organizations do not consider JIU reports (e.g. UNCTAD and UNRWA, which fall under the General Assembly). This also applies in some cases to UNHCR. For more details, see annex VI.

110. **Reasons why some legislative organs and governing bodies do not consider JIU reports.** The legislative organs and governing bodies of some participating organizations may only consider single-organization JIU reviews (e.g. JIU/REP/2022/1, Review of management and administration in UN-Habitat), while other organizations do not consider that their governing bodies are the appropriate bodies to take decisions on JIU-related matters, as the authority may be the Secretary-General or the General Assembly of the United Nations (e.g. UNCTAD, UNEP, UN-Habitat, UNHCR, UNODC, UNRWA and ITC) or their legislative organ and governing body do not consider JIU reports as a matter of principle owing to a specific reservation made upon accepting the JIU statute (e.g. IAEA).

111. **Reservation made by IAEA no longer deemed justified.** With regard to IAEA, the 2017 JIU report stated as follows: “Taking into account that almost 40 years have passed since this decision by the Board of Governors, during which the role of oversight bodies such as the JIU in assisting member States to better exercise their oversight and strategic guidance roles has been considerably strengthened, the Inspector is of the view that IAEA should no longer remain an exception to the practice of United Nations system organizations considering JIU reports and recommendations requiring legislative action. In this regard, it is suggested that the IAEA secretariat bring to the attention of its Board of Governors the JIU suggestion to reconsider its previous position and align itself to this practice” (para. 39).

112. Seven years have gone by and still no progress has been made in this respect. **The Inspector reiterates the informal recommendation in the 2017 JIU report and suggests that IAEA reconsider its position, and that its Governing Body align itself with the good practice of other JIU participating organizations to consider JIU reports and recommendations that are relevant to it.**

113. **Good practices for the consideration of JIU reports by legislative organs and governing bodies.** The present review examined whether the legislative organs and governing bodies of its participating organizations had made progress in their consideration of JIU reports and recommendations by implementing the good practice set out in the 2017 JIU report (see box 1 above).

114. **JIU reports are standing annual agenda items in the sessions of most the legislative organs and governing bodies.** There is a mixed picture when it comes to the good practice of including JIU reports as standing annual agenda items in the sessions of the legislative organs and governing bodies. This is the case in the sessions of 20 legislative organs and governing bodies, for which JIU matters and reports are tabled under different agenda items, such as oversight matters or – in the case of the United Nations funds and programmes – as addenda to the annual reports of the executive heads (UNDP, UNFPA, UNICEF, UNOPS, UN-Women). For further details, see annex VI.

115. **Reports of the executive heads to the legislative organs and governing bodies listing all relevant JIU reports/notes issued during the preceding year.** The implementation of the good practice outlined in box 1, whereby the executive heads should provide their legislative bodies with reports listing all relevant JIU reports and notes issued during the preceding year, including hyperlinks to the reports/notes and related CEB comments on the JIU website, together with summaries and an annex showing all the recommendations, differs among the organizations reviewed. The executive heads of

20 organizations<sup>36</sup> do provide such reports to their legislative organs and governing bodies, however, only 11 organizations<sup>37</sup> provide summaries of the reports and recommendations and include hyperlinks to them. The review showed that there is still much room for improvement on the part of the organizations. **The Inspector suggests that the secretariats, legislative organs and governing bodies of the participating organizations concerned review their practices and implement the good practices proposed in the 2017 JIU report as soon as possible.**

116. **Good practice examples from UNDP, UNFPA, UNICEF, WHO and WIPO.** UNDP, UNFPA, UNICEF, WHO and WIPO stand out among the participating organizations by their application of the different components of the good practice proposed in the 2017 JIU report (see annex XV). All five organizations include in their reports on JIU reports and recommendations summaries of newly released JIU reports, as well as a wealth of other information on JIU reports from previous years, including on the status of acceptance and implementation of the recommendations therein. A special feature in the reports of UNDP, UNFPA and UNICEF is the separate section on JIU recommendations addressed to the legislative organs and governing bodies, including management responses with comments on the content of the recommendations. In particular, the reports prepared by the WIPO secretariat stand out for their attractive visual and user-friendly presentation that clearly indicates the recommendations in newly released JIU reports as “new”. WIPO reports also include comments of the JIU focal point and management for the benefit of the Programme and Budget Committee, information on the status of acceptance and implementation of the recommendations, and the name of the official responsible for the implementation of each one.

117. In order to ensure a more effective and substantive consideration of JIU reports and recommendations, **the Inspector suggests that JIU reports be tabled either as stand-alone agenda items or under the standing agenda items that cover oversight matters. Furthermore, the Inspector recalls that, at a minimum, the hyperlinks to the JIU reports, comments of the executive heads concerned should be made available, and a concrete course of action for follow-up should be proposed, as applicable.**

118. **Need for timely distribution of JIU reports to member States.** Under the principle of shared responsibility, timely distribution of JIU reports to member States is of great importance since the active and serious consideration of newly issued reports by the legislative organs and governing bodies, which are composed of member States, is a key requirement for effective follow-up of JIU reports and ultimately determines the overall value thereof.<sup>38</sup>

119. **To ensure timely distribution of JIU reports, no requirement for comments by secretariats, benefit of comments by the secretariats not always achievable.** The 2017 JIU report recalled that the requirement of effective follow-up included the distribution of JIU reports to member States “with the benefit of specific and timely comments by the secretariats” of the organizations concerned. However, the 1997 JIU model framework had already stated that this benefit may not always be achievable. Therefore, in order to ensure a maximum degree of immediacy in the distribution of JIU reports, it provides for the executive heads concerned to immediately distribute JIU reports upon receipt thereof “with or without their comments, to the member States of their organizations, as called for in article 11, paragraph 4 (c), of the JIU statute”.<sup>39</sup>

120. **Time frames for the consideration of JIU reports generally not complied with.** The time frames specified in article 11 of the JIU statute are not met in practice. The prescribed time frames are: (a) for reports concerning only one organization “not later than three months after receipt of the report for consideration at the next meeting of the competent organ” (para. (d)); and (b) for reports concerning more than one organization, “not later than six months after receipt of the Unit’s report for consideration at the next meeting of the

<sup>36</sup> United Nations, UNDP, UNFPA, UNHCR, UNICEF, UNOPS, UN-Women, WFP, FAO, ICAO, ILO, IMO, ITU, UNESCO, UNIDO, UN Tourism, UPU, WHO, WIPO and WMO.

<sup>37</sup> UNDP, UNFPA, UNICEF, UNOPS, ICAO, ILO, IMO, UNESCO, UPU, WHO and WMO.

<sup>38</sup> A/52/34, annex I, arts. 1(a); see also annex II of the present report.

<sup>39</sup> A/52/34, annex I, art. 6; see also annex II of the present report.

competent organs concerned “(para. (e)). At present, the executive heads concerned fail to “assure that the report[s], with their comments, [are] submitted to the appropriate legislative organs within the time frames specified”.<sup>40</sup>

**121. Allocating sufficient time for JIU reports in the respective work programmes.** With the need for active and serious consideration of its reports in mind, the 1997 JIU model framework proposed that, “with the assistance of the executive heads, the legislative organs should plan their work programmes so that sufficient time is allocated for active and serious consideration of the relevant JIU reports.” (para. 11)

**122. Frequency of submission of JIU reports to the legislative organs and governing bodies.** At present, most of the legislative organs and governing bodies of the specialized agencies consider JIU reports once a year, except for FAO, where JIU reports are considered upon request or when they are considered relevant to the organization; IMO, whose governing body considers JIU reports twice a year; and ICAO, where JIU reports may be considered up to three times a year. At WMO, JIU reports are considered by its Executive Council – annually, in its regular sessions where JIU matters and reports are treated as stand-alone agenda items. JIU reports are reviewed by the WMO Audit and Oversight Committee prior to submission to the Executive Council. As for the United Nations, JIU reports are considered up to three times a year by one of the main committees of the General Assembly, most often by the Fifth Committee, sometimes by the Second Committee or by the Committee on Programme and Coordination, depending on the subject matter of the reports. JIU reports are usually bundled together with other reports of the Secretary-General or of other oversight bodies, if they cover the same or similar topics.

**123.** The executive boards of the separately administered funds and programmes of the United Nations consider JIU reports once a year at their annual sessions, while the Executive Board of WFP considers JIU reports at its first regular session every year. As a result, JIU matters – including its reports – are standing agenda items for the legislative organs and governing bodies of all the organizations, except for UNEP, UN-Habitat, UNODC, UNRWA, ITC and IAEA. In the case of offices and entities that fall under the purview of the United Nations Secretariat, the legislative organs and governing bodies of these organizations only consider JIU reports relating exclusively to their respective organizations (e.g., the management and administration reviews of UN-Habitat or UNCTAD)<sup>41</sup> or upon request of member States, as was the case of the United Nations Environment Assembly of UNEP.

**124. Findings and recommendations of JIU/REP/2023/7 on the governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women.** In 2023, the presidents of the executive boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women requested JIU to carry out an assessment of how the three boards executed their governance and oversight functions, with a view to ensuring that the functions were aligned with international standards and best practices. That request was prompted by recent management failures and allegations of wrongdoing at UNOPS. The 2023 JIU report proposed the following benchmark: “in the effective governance of organizations, both within and outside the United Nations system, board committees are integrated into governance structures to promote the efficiency and effectiveness of the work of the main board. Boards delegate time-consuming technical or complex matters to those committees, which can conduct in-depth assessments and provide analysis, advice and recommendations to the Boards” (para. 38).

**125.** However, the report found that none of the three executive boards made use of committees, not even for budgeting, finance and oversight, unlike other organizations in the United Nations system, which had adopted such an approach as good practice. Executive board committees would improve the efficiency and effectiveness of the Board by appointing a smaller group of members to provide advice and recommendations to the main Board for adoption”. A recommendation was made to this end.<sup>42</sup>

<sup>40</sup> A/52/34, annex I, art. 7; see also annex II in the present report.

<sup>41</sup> JIU/REP/2022/1 (UN-Habitat) and JIU/REP/2012/1 (UNCTAD).

<sup>42</sup> “The Executive Boards should, as part of their overall structures, consider creating appropriate committees and corresponding terms of reference.”

126. The 2023 report further stated: “oversight includes functions such as internal audit, investigations, evaluations, including those carried out by the Board of Auditors or the Joint Inspection Unit, and internal advisory functions, such as ethics and ombuds services. All of those are critical elements for effective governance, ensuring that delegated duties and powers are appropriately performed and that information for decision-making and reporting is accurate. There are certain Executive Board responsibilities for oversight functions that are essential to ensure the independence of those functions and reflect best practices” (p. v). Therefore, it was suggested that “an oversight committee of the Executive Board could be an effective mechanism to take a Board-level view of oversight reports and engage substantively on Board issues with oversight and advisory functions” (p. vi).

127. **Applicability of findings of the 2023 JIU review to other organizations.** In the Inspector’s view, the benchmarks<sup>43</sup> and recommendations in the 2023 JIU report lend themselves to application by the legislative organs and governing bodies of United Nations system organizations that do not have sub-structures in place in the form of committees responsible for matters such as budget, programme or administration, including internal and external oversight. The establishment of such committees within the legislative organs and governing bodies would also ensure that adequate time and attention is allocated to the consideration of JIU reports and recommendations and the preparation of decisions for the acceptance of the recommendations, including the monitoring and verification of their implementation. In this spirit, **the Inspector suggests that all JIU participating organizations consider the 2023 JIU report,<sup>44</sup> with a view to improving the processes and procedures for the consideration of oversight matters, including JIU reports, by their legislative organs and governing bodies.**

128. **Delegation of the consideration of oversight matters to subsidiary bodies.** Some legislative organs and governing bodies have already delegated the consideration of JIU reports to subsidiary bodies (e.g. the General Assembly). Some specialized agencies have also delegated the consideration of JIU reports to the subsidiary organs of their legislative organs and governing bodies: for example, UNESCO (the Special Committee of the Executive Board), UPU (Committee 1 – Governance and Management of the Union of the Council of Administration), WHO (the Programme, Budget and Administration Committee of the Executive Board), and WIPO (the Programme and Budget Committee of the WIPO General Assembly). Such delegation is mostly intended to ensure a more substantive consideration and discussion of all oversight reports, including JIU reports, and the preparation of decisions to be taken by the legislative organs and governing bodies of the organizations concerned. In the Inspector’s view, delegation of the consideration of oversight matters to subsidiary bodies constitutes a good practice of how members of legislative organs and governing bodies of United Nations system organization carry out their oversight responsibilities.

129. **Presence of JIU in the sessions of legislative organs and governing bodies discussing JIU reports is not a generally observed practice.** An important factor in enhancing the consideration of and decision-making by legislative organs and governing bodies is the presence of JIU Inspectors in the sessions of legislative organs and governing bodies when JIU reports are being considered. As per the usual practice, JIU Inspectors are present when the Economic and Financial Committee and the Administrative and Budgetary Committee of the General Assembly – the Second and Fifth Committees respectively – and the Committee for Programme Coordination consider JIU reports, in order to introduce the reports and answer questions posed by member delegations.

130. However, other legislative organs and governing bodies of JIU participating organizations, in particular the United Nations funds and programmes and most of the specialized agencies, do not routinely invite JIU to their meetings. During the present review, representatives of some organizations indicated that there was the possibility of doing so at the request of their legislative organs and governing bodies. Starting in 2023, UNICEF has been inviting JIU to the annual sessions of its Executive Board to address the Board and elaborate on the JIU recommendations. Some specialized agencies stated that they saw no

<sup>43</sup> See JIU/REP/2023/7, annex I, components I, II and V.

<sup>44</sup> JIU/REP/2023/7.

need for JIU to be present in the sessions of their legislative organs and governing bodies (ICAO, IMO, ITU, UN Tourism, WIPO), nonetheless, some agencies would exceptionally invite the Unit when management and administration reviews of their respective organizations are being considered (FAO, ICAO, ITU, UN Tourism, WIPO).

**131. Opportunities for JIU to participate in the sessions of legislative organs and governing bodies sessions are limited.** JIU is entitled to participate in related sessions of the legislative organs and governing bodies of ILO, UNESCO, UPU, WHO, WMO and UNAIDS. In the Inspector's view, this is a commendable practice as it provides the members of the legislative organs and governing bodies and the JIU the opportunity to exchange views, clarify issues and respond to questions, which would be beneficial for informed decision-making by the respective legislative organs and governing bodies.

**132. Increased presence of JIU needed in the sessions of legislative organs and governing bodies.** The Inspector considers the presence of JIU (in person or remotely) to be of great added value in strengthening the consideration of and decision-making on oversight matters, including JIU reports, and thus improved accountability and integrity, as well as an important contribution to increased rates of acceptance and implementation of JIU recommendations. **The Inspector recommends that more organizations invite JIU Inspectors to the sessions of their legislative organs and governing bodies to introduce reports of specific interest to the respective organizations, and that sufficient time be allocated to discussion of JIU its recommendations.**

**133. Decision-making practices by legislative organs and governing bodies on JIU recommendations.** Article 11.4 (f) of the JIU statute requires that the executive heads of organizations concerned inform the Unit of all decisions taken by the competent organs of their organizations on JIU reports. More specifically, the 1997 JIU model framework proposed that the legislative organs "take concrete action on each recommendation of a JIU report under consideration, as called for in paragraph 8 of General Assembly resolution 50/233, rather than just taking note of the report as a whole. This is a necessary requirement for JIU reports to have impact, in view of article 5, paragraph 5, of the JIU statute, which provides that the Inspectors of the Unit may make recommendations but have no power of decision" (para. 12), nor can they enforce a decision.

#### Box 2

#### Good practice for taking action on Joint Inspection Unit reports

The reports of the executive heads submitting JIU reports and recommendations for consideration by the legislative bodies should:

- ✓ Include a draft decision for action by the legislative body to endorse the report and the comments thereon on the recommendations and their status
- ✓ Be adopted by a specific decision endorsing the report and status of recommendations, which is recorded in the minutes of the session
- ✓ Be introduced with time allocated for discussion

134. In the spirit of article 11.4 (f) of the JIU statute and paragraph 12 of the 1997 JIU model framework and in order to render the decision-making process more effective, the 2017 JIU report set as a benchmark that the reports of executive heads submitting JIU reports and recommendations for consideration by the competent legislative bodies should follow the good practice set out in box 2.<sup>45</sup> In addition, recommendation 2 of the 2017 JIU report requested the executive heads of 18 JIU participating organizations who had not yet done so to propose to their legislative bodies a concrete course of action to be taken with respect to the JIU recommendations addressed to those bodies.

**135. Only four participating organizations already propose concrete courses of action on JIU reports to their legislative organs and governing bodies.** According to the entries in the web-based tracking system, as of 15 January 2024, 16 out of 18 JIU participating

<sup>45</sup> Reproduced from JIU/REP/2017/5, box 2.

organizations had accepted and implemented this recommendation, one organization (United Nations Secretariat) did not accept it, and one organization (UN-Women) considered it “not relevant”. However, the review found that to date only WFP, ILO, UNESCO and WIPO apply this good practice and propose concrete courses of action to be taken by their legislative organs and governing bodies.

**136. Language of the draft decision needs to be clear and specific.** Three of the four organizations go one step further (WFP, ILO, WIPO); in the draft decisions that they propose in their reports on JIU matters, they also indicate the specific course of action to be taken by the legislative organs and governing bodies, as recommended by JIU, on the reports under consideration. In that way, they not only invite their respective legislative organs and governing bodies to take note of the JIU report and its recommendations, but also prepare an endorsement of the secretariats’ proposed actions and provide related guidance.

**137. Examples of differing practices in this regard by the participating organizations.** The participating organizations apply this good practice in different ways. In the case of ILO, the draft decision included in the Office’s (secretariat) latest report<sup>46</sup> to the Governing Body stated that the Governing Body took note of the information contained therein and provided guidance to the Office. The draft decision included in the 2023 progress report<sup>47</sup> submitted to the Programme and Budget Committee by the WIPO secretariat stated that the Committee took note of the report and endorsed the Secretariat’s assessment of the status of the implementation of recommendations therein. By contrast, the draft decision included in the latest report<sup>48</sup> of UNESCO on JIU reports submitted to its Executive Board merely stated that the Executive Board took note of the information presented therein and requested the Director-General to continue efforts to ensure follow-up to the implementation of JIU recommendations, without providing guidance on action to be taken.

**138. WFP prepares a draft decision and a concrete course of action to be taken by its Executive Board.** The endorsement of the responses to each JIU recommendation submitted for action by the WFP Executive Board is warranted by the preparatory and clearance process established in response to recommendation 2 of JIU/REP/2017/5. The WFP secretariat prepares and submits to the Executive Board draft responses on recommendations addressed to the legislative organs and governing bodies for consideration by the Alternates working group of the Executive Board Bureau, which was established in 2011.<sup>49</sup> The working group agrees on the draft responses before they are formalized by the Executive Board Bureau.

**139. WFP practice could serve as a model for other organizations.** The draft decision that is included at the very beginning of the latest report of the WFP Executive Director<sup>50</sup> on JIU reports relevant to the work of WFP stated that the Board took note of the information and recommendations in the report and endorsed the responses to the recommendations addressed to the legislative bodies included in the annexes to the report. **The Inspector recommends that participating organizations consider implementing this good practice applied by WFP whenever JIU reports and recommendations are included on the agendas of the sessions of their legislative organs and governing bodies.**

**140.** The remaining 13 participating organizations that accepted the course of action recommended by JIU, but do not fully apply it, simply invite their legislative organs and

<sup>46</sup> See ILO, document GB.349/PFA/6, Matters relating to the Joint Inspection Unit.

<sup>47</sup> See WIPO, document WO/PBC/35/2, Progress report on the implementation of the Joint Inspection Unit recommendations.

<sup>48</sup> See UNESCO, document 217 EX/17, Reports of the Joint Inspection Unit of interest to UNESCO and the status of implementation of recommendations.

<sup>49</sup> In 2010, the WFP Executive Board instructed WFP management to increase the details in reporting on JIU matters to include an action plan and a comprehensive matrix for tracking and responding to the recommendations with a view to enhancing transparency and accountability. The Board further delegated the responsibilities of ensuring that recommendations addressed to the legislative body would receive the proper attention and sign-off by the representatives before being finalized for consideration by the Board to the Executive Board Bureau, which created the Alternates working group in April 2011.

<sup>50</sup> See, for example, WFP, document WFP/EB.1/2024/8-B, Reports by the Joint Inspection Unit relevant to the work of WFP.

governing bodies to “take note” of the JIU report(s). Given the different interpretations of what “taking note” means, some organizations consider taking note as approval for the organizations concerned to go ahead with their planned actions; however, in other organizations, it is not clear how JIU recommendations addressed to the legislative organs and governing bodies should be treated. The secretariats of these organizations consider that it is not their prerogative to take concrete decisions on JIU recommendations.

141. The United Nations Secretariat did not accept recommendation 2 of the 2017 JIU report and does not propose draft decisions nor a concrete course of action to the General Assembly; thus, the less-than-satisfactory pattern noted in the 2017 JIU review remains unchanged. Although several General Assembly resolutions may take into consideration and align with JIU reports and recommendations, they, however, do not always attribute their content to the Unit. The most recent example is General Assembly resolution 77/278 on human resources management, which reiterates the recommendations in the JIU report on the ethics function without expressly mentioning that the General Assembly was guided by them.

142. The following recommendation is expected to enhance the effectiveness of the follow-up to JIU reports and recommendations.

**Recommendation 2**

**The legislative organs and governing bodies of United Nations system organizations should, by the end of 2025, re-examine their processes for the consideration of JIU reports and recommendations, including their decision-making thereon and the monitoring of the implementation of JIU recommendations from previous years, by taking into account the good practice examples identified in the present report, as appropriate.**

## V. Role of the United Nations System Chief Executives Board for Coordination

### A. Introduction

143. **JIU's relationship with CEB.** Over the years, the Unit has worked on fostering closer relationships with, among other relevant United Nations system coordination bodies, the United Nations System Chief Executives Board for Coordination (CEB),<sup>51</sup> the longest-standing and highest-level coordination forum of the United Nations system, both through its secretariat as well as its subordinate mechanisms, the High-level Committee on Management and the High-level Committee on Programmes.

144. **CEB's consultation and coordination role with regard to the work of JIU.** JIU is particularly interested in maintaining close ties and seeking multiple synergies with the mechanisms and secretariat of CEB. Article 11.4 (e) of the JIU statute stipulates that, "when a report concerns more than one organization, the respective executive heads shall, normally within the framework of the Administrative Committee on Coordination, consult with one another and, to the extent possible, coordinate their comments." The Administrative Committee on Coordination was later renamed the United Nations System Chief Executives Board for Coordination (CEB). As pointed out in the 2016 JIU management letter to CEB<sup>52</sup> as well as by several interviewees during the present review, "the intended benefit of the joint comments for JIU and member States is that they summarize the views of the organizations on JIU reports and recommendations system-wide."

145. **Statutory timeline for issuance of CEB comments.** Article 11.4 (e) of the JIU statute also stipulates that the joint comments of the JIU participating organizations which are members of CEB should be finalized by the CEB secretariat for submission to the competent organs of the organizations not later than six months after receipt of the Unit's report, for consideration at the next meeting of the competent organs concerned. However, should, in exceptional cases, the joint comments not be ready within the six-month statutory deadline, for their proper submission according to these provisions, "an interim submission shall be made to the competent organs concerned, explaining the reasons for the delay, and setting a firm date for the submission of the definitive comments". However, to date, although a few such cases of delays in these joint comments have occurred, JIU is not aware of any interim submissions having been made, as required by the JIU statute.

146. **Considerable progress in complying with timelines between 2014/2015 and 2020/2021.** To assess the progress made since the issuance of the 2016 JIU management letter to CEB and to compare the findings in that letter with the current state of affairs, the present review examined the issuance of CEB comments on 12 system-wide JIU reports produced from 2020 to 2021. In keeping with the mode of calculation used in the 2016 management letter, JIU calculated the time elapsed between the date on which the final (electronic) version of the JIU report was sent for action to the relevant participating organizations and the date on which Addendum 1 to the relevant JIU report, containing the comments of CEB, was published as a General Assembly document in the form of a note by the Secretary-General.

147. **Almost 50 per cent decrease in average time taken to issue CEB comments.** The present review found that, in the period 2020 to 2021, the average time taken by CEB to compile and issue the comments of the participating organizations concerned was 5.5 months, while it took an average of 10.5 months in 2014 to 2015, as reported in the 2017 JIU report. Thus, the time taken to collect the comments and produce the Secretary-General's note with the joint comments was reduced by almost 50 per cent. On average, CEB now complies with the six-months rule; however, there were three instances when CEB took more than six months to issue the joint comments, while in one case it even took 10.5 months. Based on

<sup>51</sup> See <https://unsceb.org>.

<sup>52</sup> See JIU/ML/2016/25, para. 12.

the findings of the present review, recommendation 1 of the 2016 management letter,<sup>53</sup> has been implemented.

148. **The one-month time frame for the submission of comments to CEB is generally viewed as appropriate.** In the context of the present review, the CEB secretariat was asked to provide its views on recommendation 2 of the 2016 management letter, which states that “the executive heads of JIU participating organizations should submit their official comments on JIU published reports to the CEB secretariat within one month of receiving the reports”. The current practice is that the CEB secretariat circulates the final JIU report, as soon as it is issued, to CEB member entities, inviting general comments thereon within a three-week time frame. Upon receipt of the comments, the secretariat summarizes and consolidates the comments from United Nations entities before circulating the consolidated draft to all CEB member entities. A minimum of two weeks is generally afforded to receive any additional comments and final approval by the respective administrations or executive offices.

149. The CEB secretariat indicated that, apart from a few exceptions, it had not experienced any problems regarding the time taken by the organizations to provide their comments on the published JIU reports. Although the one-month time frame in recommendation 2 of JIU/ML/2016/25 is not met, in the Inspector’s view, an average of five weeks to collect and consolidate the comments of CEB member entities on individual JIU reports in the two-step process described above can be considered acceptable. JIU was informed that the time taken to collect comments from CEB member entities depended largely on the complexity of the reports and their recommendations, in particular, reports on reviews that addressed multiple functions in the organizations.

## **B. Preparation of the Secretary-General’s notes with comments by the Secretary-General and the Board on Joint Inspection Unit reports**

150. **Transmission of CEB comments to the General Assembly of the United Nations and other legislative organs and governing bodies.** Whenever a system-wide JIU report is issued, in accordance with article 11.4 of the JIU statute, the CEB secretariat collects the comments of the participating organizations thereon with a view to issuing the note by the Secretary-General, in his capacity as Chair of CEB, containing the consolidated comments of the CEB members. A standing submission formula is used for the notes: “The Secretary-General has the honour to transmit to the members of the General Assembly his comments and those of the United Nations System Chief Executives Board for Coordination on the report of the Joint Inspection Unit entitled ....”. Usually, the note, together with the JIU report in question, is submitted to the General Assembly and the other legislative organs and governing bodies of JIU participating organizations for consideration.

151. **Process of consolidating the comments of the participating organizations was revised in 2017.** The present review examined how the CEB secretariat consolidated the comments of the participating organizations to prepare the Secretary-General’s notes on system-wide JIU reports. It also examined the methodology used for the presentation of the consolidated comments, as well as the content and quality of the comments.

152. JIU was informed by the CEB secretariat that, as of 2017, the process for collecting the comments had been reviewed and streamlined, including the introduction of a new terminology to classify JIU recommendations that was agreed in consultation with the JIU focal points in CEB member entities. Regarding the process and its methodology, the CEB secretariat circulates the final electronic version of the JIU report to CEB member entities, as soon as it is issued, inviting general comments on the findings of the report, as well as comments on the specific recommendations therein. In addition, the organizations are asked, more specifically, whether they consider the recommendations to be relevant to them, and if so, to indicate whether they support, do not support or partially support the recommendations. For indications of “do not support” or “partially support”, they are asked to provide comments and an explanation of the rationale behind those choices.

<sup>53</sup> “The CEB secretariat should continue to make every effort to accelerate the coordination and preparation of its comments on JIU reports, as per the General Assembly resolution 66/275.”

153. **Inconsistency of CEB terminology to classify JIU recommendations with criteria used by JIU raises serious concerns.** Based on the information provided and an analysis of the Secretary-General's notes issued over the past years, the present review found that the new terminology used by the CEB secretariat to classify JIU recommendations – “support”, “partially support” or “do not support” – does not match the classification used by the Unit.<sup>54</sup> It does not take into consideration the status of acceptance of JIU recommendations at the time that the comments are collected. The Inspector notes with concern that the new CEB terminology to classify JIU recommendations which was developed by the CEB secretariat in consultation with the participating organizations, is inconsistent with the criteria used by the Unit.

154. When JIU sends a draft report to its participating organizations for their comments and factual corrections, the executive heads have the opportunity to indicate, inter alia, whether they accept or not the specific recommendation(s) or whether they consider them as not relevant (i.e., not applicable) to their organization. In the context of the Unit's implementation of recommendations made in its 2022 self-assessment, a new template was developed for the benefit of the participating organizations. The template relates exclusively to formal JIU recommendations intended for action, and invites the participating organizations to provide more specific comments, which would allow JIU to reconsider, if necessary, the recommendations made in its earlier draft report and make changes, where appropriate, to enhance their acceptance and implementation. The template will be fine-tuned and standardized, after an initial trial period, in the course of 2024.

155. A review of the Secretary-General's notes over the past decade showed that, up to JIU/REP/2017/4, CEB's support (or acceptance) of formal JIU recommendations was expressed as “support” and “generally support” in the respective Secretary-General's notes. Starting with JIU/REP/2017/5, the terminology changed to “support” and “partially support”.

156. **Reasons given for the change in terminology.** The JIU was informed that the rationale for the change in terminology from “generally support” to “partially support” in relation to the formal JIU recommendations was the development of a new questionnaire used by the CEB secretariat to collect input from CEB member entities. The questionnaire was designed in consultation with JIU focal points and introduced in 2017 as a tool to elicit input for the Secretary-General's notes, which include comments by the Secretary-General and CEB members.

157. To explain the rationale behind the change in terminology, various examples of the usefulness of the “partially support” option were given: for example, sometimes an entity is ready to implement the recommendation, but the proposed JIU timeline is not achievable or the entity agrees with the JIU recommendation, but it has resource implications that would first require approval from the legislative organ and governing body or the organization cannot fully implement the recommendation, because it is outside its sole remit.

158. **The term “partially support” does not provide a clear indication of acceptance.** Contrary to the explanations provided, review of some of the Secretary-General's notes with CEB comments revealed a sizeable discrepancy between the information relating to acceptance and implementation of formal recommendations entered in the JIU web-based tracking system at the time of the collection of the organizations' comments by CEB and the information provided in the Secretary-General's notes regarding support for individual formal recommendations.

159. An example that triggered JIU's concern was the Secretary-General's note with CEB comments on JIU/REP/2021/6 (on business continuity), which stated that recommendation 4 was partially supported by the organizations. However, according to the entries in the web-based tracking system made at the time of the collection of the organizations' comments by CEB, 12 out of 28 participating organizations had already accepted this recommendation, one organization considered it not relevant (not applicable), the recommendation was under consideration by 8 organizations, and there was no information available from the remaining 7 organizations. Furthermore, at the time of the collection of the organizations' comments by CEB, 3 participating organizations had already implemented this recommendation,

<sup>54</sup> JIU uses the following criteria: “accepted”, “not accepted”, “not relevant” or “under consideration”.

implementation was in progress by 7 organizations, one organization had not yet started implementation, and no information was available from one organization.

160. Another example that raised concern with regard to the divergence of information regarding the acceptance of JIU recommendations was the Secretary-General's note on JIU/REP/2021/5 (on the ethics function) and its formal recommendations 1, 3 and 4 (a). At the time of the preparation of the Secretary-General's note with CEB comments, entries in the JIU web-based tracking system indicated that recommendation 1 had already been accepted by 16 out of 28 JIU participating organizations, 2 organizations considered it not relevant (not applicable), the recommendation was under consideration by one organization, and no information was available from 4 organizations. With regard to recommendation 3, 18 participating organizations had already accepted it, none considered it not relevant (not applicable), the recommendation was under consideration by 2 organizations, and no information was available from 3 organizations. For recommendation 4, 16 participating organizations had already accepted it, one participating organization considered it not relevant (not applicable), the recommendation was under consideration by 2 organizations, and no information was available from 4 organizations.

161. From the examples provided, there is a disconnect between the information in the web-based tracking system regarding acceptance of JIU recommendations by the majority of participating organizations at the time of the collection of the organizations' comments by CEB and the statements in the Secretary-General's note that the organizations only partially support these recommendations. That gives the impression that all the participating organizations have reservations concerning the recommendations.

162. **Since the organizations have ample opportunity to voice their concerns, the CEB terminology of "partially support" is misleading and should be dropped.** Based on the above-mentioned findings, the Inspector expresses serious concern with the terminology applied by the CEB secretariat in the compilation of the participating organizations' comments for the Secretary-General's notes, as it can convey a message about JIU recommendations that is not supported by the information provided in the JIU web-based tracking system and thus does not reflect the real rates of acceptance of JIU recommendations. JIU participating organizations can convey their concerns and reservations regarding JIU recommendations when submitting their comments on the draft JIU report to JIU; they can also indicate if they consider a recommendation applicable/relevant to their respective organization or if they do not accept it. Together with the newly introduced template on JIU recommendations, there is ample opportunity for the organizations concerned to discuss, in the required degree of detail, any reservations or issues they may have regarding the formal recommendations in a report.

163. The Inspector therefore does not consider the terminology for classification used by the CEB secretariat for the consolidated comments in the Secretary-General's notes to be useful for conveying to the legislative organs and governing bodies a coherent and factually accurate picture of the status of acceptance of JIU recommendations. In fact, it can skew the picture regarding the actual rates of acceptance and implementation of JIU recommendations. Furthermore, it offers participating organizations that may not wish to accept a recommendation the opportunity to choose "partially support" instead of giving a reason for non-acceptance.

164. **Dialogue on the practicality and applicability of JIU recommendations.** The Inspector sees the merit of an enhanced dialogue with participating organizations when their comments on a draft report are submitted to JIU, as well as the usefulness of learning more about the organizations' concerns with regard to timelines or resource constraints that may impede the timely acceptance and – even more importantly – the timely implementation of JIU recommendations. To this end, the new JIU template that has been developed and is now being applied should be helpful. JIU gives serious consideration to the organizations' comments on the draft reports and to any issues the organizations may have, and revises its recommendations, where appropriate.

165. **Clearer CEB indication of organizations' response rates and reservations expressed by them.** The present review considered how the CEB secretariat calculates the average rate of support of JIU recommendations so as to indicate in the Secretary-General's

notes whether organizations support or partially support a recommendation. It learned, for instance, that, if the majority of respondents chose “partially support”, that is what is indicated in the Secretary-General’s notes and no additional information on how many organizations responded or how many opted for one or another category is provided.

166. The Inspector fails to see the added value of the terminology used by the CEB secretariat. At a minimum, the Secretary-General’s notes with CEB comments should indicate how many organizations responded and clearly state facts, such as what reservations were expressed and by how many organizations. Furthermore, since CEB can be provided with access to the JIU web-based tracking system, **the Inspector suggests that the comments made by participating organizations be systematically verified against the rates of acceptance and implementation of JIU recommendations reported in the web-based tracking system.** Otherwise, there is the risk that members of the legislative organs and governing bodies, who are the intended recipients of the Secretary-General’s notes on system-wide JIU reports, will be misled by its content.

167. The following recommendation is expected to enhance transparency and accountability for the consideration of JIU reports and recommendations by legislative organs and governing bodies.

### **Recommendation 3**

**The executive heads of United Nations system organizations should take individual or collective action, in consultation with the executive heads of other CEB member organizations, preferably within the framework of the CEB inter-agency coordination mechanisms, to revise the current CEB terminology relating to JIU recommendations by the end of 2025, with the aim of making it compatible with the criteria used by JIU so that factually correct information on the acceptance of JIU recommendations, based on the comments of CEB entities, is provided in the Secretary-General’s notes on JIU reports.**

168. **Recommendations intended to enhance coordination and cooperation among the United Nations system organizations.** Based on the findings in the 2016 management letter (JIU/ML/2016/25) addressed to the CEB, the Inspector made concrete proposals on how to formulate recommendations intended to enhance coordination and cooperation among the United Nations system organizations. Three options were contemplated and discussed with the participating organizations. Based on these consultations and the consensus reached, JIU decided to adopt option 3, that is, “to address the recommendations directly to the executive heads of JIU participating organizations requesting them to take individual or collective action on the recommendations, in consultation with other CEB member organizations, preferably within the framework of the CEB inter-agency coordination mechanisms, networks, committees or working groups, as appropriate”.<sup>55</sup> Since then, all JIU recommendations that imply inter-agency coordination are thus formulated and addressed to the executive heads of JIU participating organizations in their capacity as members of the CEB.

169. The present review found that, as of 2018, the High-level Committee on Management and its related networks have been taking follow-up action informed by JIU reports. Thus, the above-mentioned recommendation has been taken up and the recommended actions have been integrated into the existing CEB machinery. Some recent examples of such inter-agency follow-up action include JIU/REP/2018/5 on opportunities to improve efficiency and effectiveness in administrative support services by enhancing inter-agency cooperation, which informed the work of the Business Innovations Group<sup>56</sup> of the United Nations Sustainable Development Group and High-level Committee on Management (through the establishment of a working group); JIU/REP/2018/1, the review of internship programmes in the United Nations system, which led to the endorsement of the United Nations System

<sup>55</sup> JIU/ML/2016/25, para. 39, option 3.

<sup>56</sup> See CEB/2019/HLCM/FB/5.

Minimum Standards for Internships of the High-level Committee on Management; JIU/REP/2019/4, the review of change management in United Nations system organizations, which resulted in the United Nations Laboratory for Organizational Change and Knowledge (UNLOCK)<sup>57</sup> of the United Nations System Staff College; and JIU/REP/2023/4, the review of mental health and well-being policies and practices in United Nations system organizations, which informed the United Nations System Mental Health and Well-being Strategy for 2024 and beyond.

170. Taking note of the progress made, **the Inspector suggests that the executive heads, in their capacity as members of CEB, continue to implement the recommendations addressed to them that require system-wide coordination and coherence among United Nations system organizations. The Inspector also suggests that the implementation of those recommendations be reported through the web-based tracking system.**

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<sup>57</sup> See <https://www.unssc.org/scm-report/unlock>.

## VI. Role of the audit and oversight committees of participating organizations in the follow-up process for Joint Inspection Unit reports and recommendations

171. **Audit and oversight committee: definition and scope of mandate.** The JIU report on the review of audit and oversight committees in the United Nations system (JIU/REP/2019/6) defines such a committee as an independent advisory body aimed primarily at assisting the legislative organ and governing body and the executive head of a United Nations entity and other multilateral institutions, as appropriate, in fulfilling their oversight and governance responsibilities, including the effectiveness of internal controls, risk management and governance processes (para. 16). The report found that the mandate and responsibilities of the audit and oversight committees had, over time, broadened from audit and financial reporting and now go beyond these subjects to consider, among other things, different aspects of internal and external oversight, as well as risk management, evaluation, fund-raising, business continuity and the implementation of the accountability framework.

172. **Audit and oversight committees need to assume a stronger coordination role.** Given that oversight is a shared responsibility, the 2019 report included an informal recommendation suggesting that the audit and oversight committees needed to assume a stronger coordinating role with the aim of improving communication and collaboration among the main stakeholders, in particular internal and external audit functions (including the JIU) and executive management. Currently, there are 19 independent audit and oversight committees across the United Nations system organizations, covering 24 JIU participating organizations in total. For further details, see annex VIII.

173. **Notable increase in audit and oversight committees across the United Nations system and enlargement of the scope of their mandates.** Recommendation 2 of the 2019 JIU report requested the legislative and governing bodies of the United Nations system organizations to ensure by the end of 2021 that “the terms of reference or charter of the audit and oversight committees of their respective organizations are revised to reflect all the internal oversight functions that are part of the responsibilities and activities of the committee”. However, the recommendation omitted to mention external oversight as part of the responsibilities and activities of the committees. Notwithstanding the foregoing, the present review notes that external oversight matters, which, by definition, include JIU reports, are now part of the responsibilities of all audit and oversight committees in the United Nations system.

174. The present review found that the audit and oversight committees of six participating organizations (UNICEF, UNAIDS, ICAO, ILO, UNIDO and WMO) already explicitly include the work of JIU in their mandates or terms of reference. The present review also found that 18 audit and oversight committees advise their respective executive heads, legislative organs and governing bodies on JIU matters, including the implementation of JIU recommendations, and issue recommendations on the implementation status of JIU recommendations. For example, the Independent Audit Advisory Committee of the United Nations, in its annual reports, underscores the importance and value of the Unit’s recommendations to the organization and looks forward to furthering improvement in the acceptance and implementation rates of the Unit’s recommendations. For further details, see annex VIII.

175. **Expanded role of the audit and oversight committees in external oversight matters should enhance follow-up to JIU reports and recommendations.** It would be in the interest of JIU to capitalize on the increasing interest and involvement of the audit and oversight committees in external oversight matters. The Unit should advocate for a more uniformly applied minimum standard of collaboration by the participating organizations across the United Nations system, the focus of which are still the decisions taken on follow-up systems in place. This would help the audit and oversight committees and other oversight entities, such as internal and external audit offices, to vastly improve their monitoring and scrutiny of compliance with JIU recommendations by their respective organizations. They would be able to make truly comparable assessments based on standardized and harmonized formats of collaboration on JIU matters with a view to establishing a model across the system.

176. **Good practices regarding consideration of JIU reports by audit and oversight committees.** The Independent Expert Oversight Advisory Committee of WHO provides independent expert advice to the Executive Board, through its Programme, Budget and Administration Committee, on fulfilling its governance responsibilities. Although JIU is not explicitly mentioned in the Committee's terms of reference, the Committee monitors the timely, effective and appropriate implementation of all recommendations. JIU reports and recommendations are mentioned in detail in the annual reports of the Committee. The annual reports of the Audit Advisory Committee of UNICEF include a specific section on the Joint Inspection Unit under the heading "External oversight", and the implementation of JIU recommendations is monitored in that section. This practice has been in place for several years. More recently, the Committee has also been commenting on specific JIU reports.

177. Likewise, the Audit and Oversight Committee of WMO regularly discusses JIU reports and recommendations in its annual reports and reviews the progress of the organization's responses to JIU reports and recommendations relevant to it. JIU recommendations are discussed in a dedicated section under the heading "Matters considered at the sessions". Thus, the Audit and Oversight Committee of WMO plays a crucial role in monitoring and advising on the acceptance and implementation of JIU recommendations.

178. The Independent Audit and Oversight Committee of UNHCR assists the High Commissioner and the Executive Committee in the exercise of their oversight responsibilities. JIU is not specifically mentioned in the Committee's revised terms of reference. However, the terms of reference state that the Committee shall monitor the status of implementation of recommendations issued by audit and oversight bodies and prepare an annual report on its activities and recommendations for submission to the High Commissioner and the Executive Committee. As of its 2019–2020 annual report, a separate chapter has been dedicated to discussing JIU reports and recommendations that had been considered in the Committee's regular sessions. The concluding observations of these sessions are documented in the form of a written report that is distributed internally to the Executive Management and includes recommendations on the acceptance and implementation on JIU reports.

179. **JIU matters are mentioned in detail in the annual reports of most audit and oversight committees.** The present review found that JIU reports and/or recommendations are mentioned in a general manner in the annual reports of 18 audit and oversight committees, while JIU reports and recommendations are mentioned in detail in the annual reports of 13 audit and oversight committees,<sup>58</sup> regardless of whether their mandates or terms of reference specifically include coverage of JIU matters.

180. **Key role of audit and oversight committees in monitoring the implementation of JIU recommendations.** The findings of the present review confirm the crucial role of audit and oversight committees in monitoring the implementation of recommendations made by internal and external audit and oversight functions, including JIU, and providing advice in this regard to the legislative organs and governing bodies and executive heads of their organizations. Based on the foregoing and on the interviews conducted with Chairs and Vice-Chairs of several audit and oversight committees as part of the present review, it is clear that the committees see themselves as playing a key role in the monitoring of the implementation of JIU recommendations. In the Inspector's view of the, the work of the audit and oversight committees with regard to JIU matters is indispensable for the enhanced acceptance of JIU recommendations and the monitoring of the follow-up process through independent expert advice.

181. Notwithstanding the foregoing, the present review identified substantial differences in how JIU matters are considered by the committees and how JIU reports and recommendations are reflected in their annual reports, if at all. The 2019 JIU report found, at the time, that 11 committees monitored the progress made by the management of their organizations in implementing JIU recommendations. It was suggested in that report that "all the committees should monitor and follow up the implementation of all recommendations of

<sup>58</sup> United Nations Secretariat, UNFPA, UNHCR, UNICEF, UNOPS, WFP, UNAIDS, ICAO, ILO, UNIDO, WHO, WIPO and WMO.

internal and external audits, including those of JIU, in order to enhance the coherence and performance of the organizations” (para. 123). Despite the progress made since then with regard to the consideration of external oversight matters, including JIU reports, by the audit and oversight committees, there is still room for improvement.

**182. The Inspector suggests that the independent audit and oversight committees of JIU participating organizations allocate adequate time during their sessions for the consideration of JIU reports and recommendations, in particular the monitoring of the full implementation of the recommendations by the organizations concerned, and that the findings be reflected in their annual reports, including recommendations and related advice to legislative organs and governing bodies and executive heads.**

## VII. Reporting on and monitoring of the acceptance and implementation of Joint Inspection Unit recommendations, including verification

### A. Internal action (by the secretariats of the participating organizations)

183. **Statutory basis.** Article 11 of the JIU statute regulates the handling and processing of JIU reports, notes and confidential letters. The provisions of that article underscores the 1997 JIU model framework<sup>59</sup> for follow-up on its reports and recommendations and the JIU norms and standards of 2013, which summarizes the responsibility of the executive heads as follows: “the JIU statute (article 11) ... mandates the executive heads of participating organizations to ensure that (a) all relevant reports are discussed and their recommendations acted upon (acceptance or refusal) by their competent organs and that (b) the recommendations of JIU approved by their respective competent organs are implemented as expeditiously as possible.” It further mentions that output classified as a note or a letter is submitted to executive heads for “use by them as they may decide”.<sup>60</sup>

184. **JIU focal points have a crucial coordination role in their respective organizations.** In line with the above-mentioned mandate expressly entrusted to the executive heads, JIU participating organizations have set up corresponding internal procedures, as required. Review of existing processes across the system indicated that the JIU focal points play a central role in their organizations as the coordination function responsible for the many steps and clearances that the procedures for following up JIU reports entail. On many occasions, the JIU focal points assume the final reporting role on progress made in the implementation of accepted JIU recommendations by the organizations, after collecting the related inputs from the various business owners of the recommendations and the thematic or substantive sub-focal points, and obtaining approval from senior management, depending on their chain of command.

185. **Follow-up and reporting on the implementation of JIU recommendations at UNHCR.** At UNHCR, the substantive focal point(s) submit progress reports on the implementation of JIU recommendations to the JIU focal point, who enters updates on acceptance and implementation in the web-based tracking system. Progress updates are typically requested on a quarterly basis, unless an alternative timeline has been agreed internally. The JIU focal point also compiles written updates about JIU matters, including on the status of its work plan and the implementation progress of recommendations. These updates are also included in the Inspector General’s quarterly reports.

186. **Similar practice in place at UNICEF.** In terms of follow-up and reporting, the substantive focal point(s) at UNICEF provide progress reports on the implementation of JIU recommendations to the JIU focal point, who enters updates on acceptance and implementation in the web-based tracking system. In accordance with the standard operating procedure, which has been in place for several years, progress updates are requested at minimum twice annually but, in practice, quarterly updates are provided, especially when recommendations are approaching the internal key performance indicator (for implementation) of 24 months.

187. **Participating organizations have a wide range of methods for tracking and updating implementation progress.** Eleven organizations (UNCTAD, UNHCR, UNICEF, UNOPS, WFP, IAEA, IMO, ITU, UNESCO, WHO and WIPO) have developed internal dashboards for monitoring the status of recommendations made by internal and external oversight functions and bodies. The internal systems used by them for tracking the implementation of JIU recommendations vary from simple documents (dashboards, Excel sheets or Word tables) to sophisticated platforms and automated tools that, in some cases, are an integral part of the organizations’ ERP systems, which consolidate the status of the recommendations issued by all oversight bodies, both internal and external, including JIU.

<sup>59</sup> A/52/34, annex I.

<sup>60</sup> A/68/34, annex VII, para. 7.3.

Some of these systems are updated more frequently than others, ranging from weekly or monthly to quarterly, biannual or annual updates, in preparation of the meetings of advisory committees and/or legislative organs and governing bodies or their subsidiary organs.

**188. WHO good practice for documenting the status of JIU reports and recommendations.** WHO has an internal digital Consolidated Platform that tracks the implementation of JIU and other recommendations made by governing bodies and internal and external oversight functions. The platform is underpinned by a standardized approach to documenting acceptance, risk, initial management response, due dates, responsible business owner(s) and implementation status relating to all recommendations. Validation by senior management is required for the final step of declaring the full implementation of a recommendation. WHO has developed a taxonomy that enables thematic classification of each recommendation and comparisons across all recommendations. The system also uses automated processes, such as automated email reminders, for business owners to submit updates. The platform provides information on acceptance rates, implementation status and tracking over time. Although the comprehensive platform is an internally closed system, a dashboard containing key information is available publicly on the member States portal page of the WHO website.<sup>61</sup>

**189. Similar good practice at UNHCR, UNICEF and UNOPS for documenting the status of JIU reports and recommendations.** UNHCR, UNICEF and UNOPS all have internal consolidated platforms for tracking the implementation of, inter alia, JIU recommendations. UNHCR has a Microsoft Excel-based platform that tracks the status of recommendations against different risk categories and by implementation target dates, which are usually in the text of the recommendations. The Excel sheet contains progress updates; however, these are not displayed on the dashboard, which only has three status categories: open, not yet due and overdue. At UNICEF, the platform displays implementation status, expected date of implementation and number of months overdue. At UNOPS, external and internal oversight recommendations are integrated into the enterprise resource planning (ERP) system, under the AUDITOR module. The UNOPS platform has other modules dedicated to, for example, human resources and procurement. In the Inspector's view, an externally available version of this method of documenting the status of JIU reports and recommendations would benefit other stakeholders as well.

**190.** The Inspector is of the view that the development of tracking dashboards, regardless of their format or architecture, that contain the entirety of recommendations made by internal and external oversight functions is crucial for monitoring the status of their implementation. **The Inspector recommends that organizations that have not yet done so develop and introduce tracking dashboards or integrate JIU recommendations into an existing platform, regardless of their existing information technology architecture.**

**191. Internal recipients of progress reporting are generally at the top level of the organization.** In many cases, the recipients of progress reporting relating to the implementation of JIU recommendations within the organizations are at higher management levels, including executive offices, chiefs of staff, executive heads and their deputies. In a few cases, progress reports on the implementation of recommendations are addressed to high-level committees within the organizations.

**192. Few progress reports are issued in a regular and detailed manner.** A good and commendable practice applied by some organizations is the meticulous recording and internal tracking of the actions and measures taken by the respective organizations with regard to the implementation of accepted JIU recommendations, using standardized follow-up processes. The quarterly reports of UNHCR, the monthly updates at UNOPS, the weekly updates of WFP, available through its internal website, follow-up actions described in standards of procedures are but a few examples. The standard of procedure at UNICEF describes the roles and responsibilities of all internal stakeholders, the JIU review process, including follow-up and reporting on JIU recommendations, and the clearance process for internal submission, while the standard of procedure at WHO provides guidance to the

<sup>61</sup> See <https://www.who.int/about/governance/member-states-portal/tracking-recommendations-from-the-consolidated-platform>.

business owners, and specifies the JIU focal point's obligation to record the progress on the implementation of JIU recommendations twice a year.

## **B. External (by the legislative organs and governing bodies)**

193. **Compliance monitoring is regulated in articles 17 to 22 of the 1997 JIU model framework.** Effective follow-up on JIU reports and recommendations is not solely dependent on the active and serious consideration of newly issued reports by the legislative organs of the participating organizations, but also requires “expeditious implementation of the approved recommendations contained in them, with full reporting on the implementation measures taken and analysis of the resulting impact.” Articles 17 to 22 of the 1997 JIU model framework detail the steps to be taken by the executive heads and JIU to assist the legislative organs with their oversight role in monitoring compliance by the respective organizations.

194. **Dual role of annual reports on JIU matters.** Recommendation 4 of JIU/REP/2017/5 invited the legislative bodies of the JIU participating organizations to “request annual follow-up reports on the implementation of prior years’ accepted JIU recommendations until their full implementation, by the end of 2018”. Thus, the annual reports submitted by the organizations to the legislative organs and governing bodies for the consideration of and decision-making on newly released JIU reports have a dual role. In addition to discussing newly released JIU reports of relevance to the respective organizations, the annual reports should also provide information to enable the legislative bodies to monitor the implementation of recommendations accepted from previous years’ JIU reports.

195. **Uneven scope of reporting on the implementation of JIU recommendations in annual reports.** Twenty participating organizations<sup>62</sup> include sections and matrices on the implementation status of the accepted JIU recommendations addressed to them in the annual reports submitted to their respective legislative organs and governing bodies. It is noteworthy that 10 participating organizations<sup>63</sup> report on recommendations addressed to both the legislative organs and governing bodies, and their executive heads, although many of these reports cover only JIU recommendations from the past three years.

196. **Efficient monitoring and verification of the implementation of JIU recommendations at WFP as well as at UNICEF and UNFPA.** Further to article 12 of the JIU statute, WFP has introduced measures to ensure that accepted recommendations are implemented as expeditiously as possible. To this end, and in compliance with recommendation 5 of JIU/REP/2017/5,<sup>64</sup> the Executive Director of WFP, who is held accountable for maintaining an appropriate verification procedure similar to the executive heads of most United Nations system organization, has transferred the responsibility of this task to the JIU focal point. The JIU focal point is responsible for following up on the implementation of all outstanding recommendations and reporting to the Executive Board.

197. All outstanding recommendations are monitored and reported to the Executive Board until full implementation and closure. At its first regular session of the year, in February, the Board considers the responses of WFP management and the updates on JIU recommendations and obtains clarification, including on matters related to the closure of recommendations, if any. As of the 2023 JIU reporting cycle, the Unit was informed that the WFP JIU focal point would request confirmation from the designated focal points that recommendations submitted for closure had indeed been verified and approved by the respective Director or Head of department, division or office. A similar practice is applied by UNICEF. Since 2017, UNICEF directors are expected to clear all submissions, including remarks and documentation for closure of recommendations, with the JIU focal point. At UNFPA, the

<sup>62</sup> UNDP, UNFPA, UNHCR, UNICEF, UNOPS, UN-Women, WFP, UNAIDS, FAO, ICAO, ILO, IMO, ITU, UNESCO, UNIDO, UN Tourism, UPU, WHO, WIPO and WMO.

<sup>63</sup> UNICEF, UNOPS, WFP, FAO, ICAO, ILO, ITU, UN Tourism, WHO and WIPO.

<sup>64</sup> “The executive heads of organizations who have not yet done so should introduce appropriate verification and monitoring procedures on the implementation of prior years’ accepted JIU recommendations until their full implementation, by the end of 2018.”

Office of Audit and Investigations Services is charged with validation and closure of actions taken by management to implement recommendations in previous years' JIU reports.

198. **Reporting on the implementation of recommendations at WMO.** The implementation of accepted JIU recommendations is reported annually to the WMO Executive Council and Congress. The Internal Oversight Office plays a role in verifying the actual implementation of accepted JIU recommendations, and management provides details on changes made when registering the implementation action in the web-based tracking system.

199. **Reporting on the implementation of recommendations at WHO.** WHO has for a number of years reported on the implementation of JIU recommendations in the annual reports of the Director-General and published the implementation status of the recommendations on the WHO Evaluation Office website.<sup>65</sup> The annual reports of the Director-General also contain statistics on the acceptance and implementation of JIU reports and recommendations over the preceding five to six years on a rolling basis, and include a table showing specific recommendations from the previous two to three years that are still open.

200. **Annual reports of 10 participating organizations contain no information on previous years' JIU recommendations.** Out of 26 participating organizations<sup>66</sup> that consider JIU reports at least once a year, 10 do not provide specific information on the status of JIU recommendations from previous years. The present review found that the United Nations Secretariat, UNHCR, UNRWA, UN-Women, UNAIDS, FAO, IAEA, IMO, ITU and UNIDO still fail to adequately assist their legislative organs and governing bodies in monitoring the implementation of JIU recommendations and the related actions taken by their respective secretariats. The secretariats do not provide the level of detail required to monitor the implementation status of prior years' recommendations.

201. **Fragmented and bundled submission of JIU reports impedes proper assessment of implementation progress by the General Assembly.** The overall progress made in implementing JIU recommendations cannot be fully and directly assessed by the General Assembly or its committees, owing to the lack of overview of the actions taken or not taken by the Organization's management. Although the thematic bundling of JIU reports with reports of the Secretary-General may facilitate their consideration by the General Assembly, it fragments the work of the Unit and creates an incomplete picture of the Unit's output. **The Inspector recommends the development of thematic matrices – instead of a central matrix – on the status of JIU recommendations, which could then be submitted to the relevant committees that had initially considered the respective JIU reports in previous years. In the Inspector's view, that would be a workable interim solution, pending the General Assembly's implementation of recommendation 3 of JIU/REP/2017/5.**<sup>67</sup>

202. Based on the findings of the present review and the minor progress made since 2017, **the Inspector recalls recommendation 4<sup>68</sup> of the 2017 JIU report and strongly suggests that the legislative organs and governing bodies of United Nations system organizations that have not yet done so accept and implement this recommendation as soon as possible in order to close the gap in their monitoring of the implementation of JIU recommendations from previous years, regardless of whether the recommendations were addressed to the executive heads or the legislative organs and governing bodies.**

<sup>65</sup> See <https://www.who.int/about/evaluation/resources/facilitation-of-external-reviews-and-assessments>.

<sup>66</sup> UNRWA and IAEA do not consider JIU recommendations, for different reasons.

<sup>67</sup> "The General Assembly of the United Nations may wish to request the Secretary-General to make proposals to enhance the decision-making process on JIU reports and recommendations, in consultation with the Unit, by the end of 2019, including the possibility of reverting to the practices that were applicable prior to the adoption of resolution 59/267."

<sup>68</sup> "The legislative bodies of organizations which have not yet done so should request annual follow-up reports on the implementation of prior years' accepted JIU recommendations until their full implementation, by the end of 2018."

## C. Verification of implemented JIU recommendations

203. **Need for JIU to develop alternative quality assurance methods.** The 2017 JIU report pointed out the need for the independent review and verification of the reported implementation of JIU recommendations, which has been a concern of the Unit for many years, particularly since the introduction of the web-based tracking system. The same report also pointed out that the JIU secretariat lacked “the necessary resources to undertake such a time-consuming task for each of the 28 organizations concerned and the several hundreds of recommendations issued” (para. 82). To bridge this gap, the Inspector responsible for that report had suggested that ad-hoc follow-ups, on-the-spot enquiries and remote verifications of compliance with selected recommendations could be conducted, subject to availability of resources, and their results be fed back into the quality assurance process. Such an alternative quality assurance process would add value and enhance accountability. However, the present review could not identify any action taken by JIU to follow-up on the above-mentioned suggestion.

204. **Equivocal CEB comments to JIU proposals for alternative quality assurance.** The comments of CEB on recommendation 5 of the 2017 JIU report stated that the organizations would welcome clarification on the costs and benefits of further verification through an additional “independent channel” different from the one used by the Unit. At the same time, however, based on their observations of existing processes and the level of assurance they provided, the organizations strongly defended them, stressing that these processes may “effectively vet” the responses provided to JIU by the participating organizations with regard to the implementation of accepted recommendations, without need for the “establishment of additional layers of verification processes.”<sup>69</sup>

205. **Main verification role transferred from legislative organs and governing bodies to executive heads over time.** The 1997 JIU model framework states that, “in accordance with article 12 of the JIU statute, the legislative organs should systematically verify the implementation of approved recommendations” (para. 23). However, recommendation 5 of JIU/REP/2017/5<sup>70</sup> effectively transferred the responsibility for verification to the executive heads of participating organizations by recommending the introduction of an appropriate internal verification procedure.

206. **Different terms and degrees of formality, but one common goal.** Although the verification processes may differ from organization to organization in their degree of formality and depth, and are conducted under various interchangeable terms (e.g. review, vetting, quality assurance, evidence check), the actions involved in the process are all intended to verify whether the information and supporting documentation provided in relation to the status of JIU recommendations are in fact accurate and corroborated by the updates provided in the annual reports of the secretariats to the legislative organs and governing bodies, and in the web-based tracking system.

207. **The Inspector recalls recommendation 5<sup>71</sup> of the 2017 JIU report and suggests that organizations that have not yet done so accept and implement this recommendation as soon as possible, and establish the appropriate verification and monitoring tools.**

<sup>69</sup> A/72/704/Add.1, paras. 16 and 17.

<sup>70</sup> “The executive heads of organizations who have not yet done so should introduce appropriate verification and monitoring procedures on the implementation of prior years’ accepted JIU recommendations until their full implementation, by the end of 2018.”

<sup>71</sup> “The executive heads of organizations who have not yet done so should introduce appropriate verification and monitoring procedures on the implementation of prior years’ accepted JIU recommendations until their full implementation, by the end of 2018.”

VIII. Joint Inspection Unit web-based tracking system

208. The web-based tracking system, which was introduced in 2012, tracks, inter alia, the rate of acceptance and implementation of each recommendation, as follows:

Figure I  
Categories of acceptance

ACCEPTANCE STATUS – REPORT 20XX/X – RECOMMENDATION 1	
Acceptance Status	Accepted ▾ Under consideration Accepted Not accepted Not relevant

Attachments Add attachment

✓ Save ✕ Cancel

Figure II  
Categories of implementation

IMPLEMENTATION STATUS – REPORT 20XX/X – RECOMMENDATION 1	
Implementation Status	Implemented ▾ Not started In progress Implemented

Attachments Add attachment

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209. **Eight categories of intended impact of implemented recommendations.** JIU considers the impact of its recommendations in a twofold approach. When drafting the recommendations, each JIU review team assesses what would be the intended impact of each recommendation based on the following eight categories of impact: (a) enhanced transparency and accountability; (b) dissemination of good/best practices; (c) enhanced coordination and cooperation; (d) strengthened coherence and harmonization; (e) enhanced control and compliance; (f) enhanced effectiveness; (g) significant financial savings; (h) enhanced efficiency; and (i) other. This is stated in the last annex to each JIU report (see figure III for an example, and annex XVI for the recommendations in the present report).

Figure III  
Categories of intended impact

		Intended impact	United Nations, its funds and programmes														Specialized agencies and IAEA													
			United Nations	UNAIDS	UNCTAD	ITC	UNDP	UNEP	UNFPA	UN-Habitat	UNHCR	UNICEF	UNODC	UNOPS	UNRWA	UN-Women	WFP	FAO	IAEA	ICAO	ILO	IMO	ITU	UNESCO	UNIDO	UNWTO	UPU	WHO	WIPO	WMO
Report	For action		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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Recommendation 1																														
Recommendation 2																														
Recommendation 3																														
Recommendation 4																														
Recommendation 5																														
Recommendation 6																														
Recommendation 7																														
Recommendation 8																														
Recommendation 9																														

**Legend:**

L: Recommendation for decision by legislative organ and/or governing bodies

E: Recommendation for action by executive head

☐ Recommendation does not require action by this organization

**Intended impact:**

a: enhanced transparency and accountability b: dissemination of good/best practices c: enhanced coordination and cooperation d: strengthened coherence and harmonization

e: enhanced control and compliance f: enhanced effectiveness g: significant financial savings h: enhanced efficiency i: other.

210. **Three categories as to whether the intended impact of the recommendations has been achieved.** Once a report is officially released and the organizations have indicated that they have accepted and implemented a recommendation, they must then indicate in the web-based tracking system the extent to which the intended impact of each recommendation, as defined by JIU, has been achieved (see figure IV).

Figure IV  
Achievement of the intended impact

IMPLEMENTATION STATUS – REPORT 20XX/X – RECOMMENDATION 1	
Implementation Status: Implemented	Impact Achieved <sup>▼</sup>
	Yes
	No
	Partially

Attachments

Add attachment

✓ Save

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211. **Consideration of JIU reports.** The web-based tracking system also tracks the consideration of JIU reports by the legislative organs and governing bodies of the participating organizations, the official comments of the executive heads, and whether the consideration of a JIU report resulted in a decision by the legislative organs and governing bodies. Organizations are required to input the related information into the web-based tracking system, as shown in the figure V.

Figure V  
Consideration of JIU reports

Comments by Executive Heads	Action by Governing Body
Date <input type="text"/>	Date <input type="text"/> Decision Taken <input type="text"/>
Reference <input type="text"/>	Reference <input type="text"/>

212. Analysis of the 23 JIU reports issued between 2019 and 2021 showed that only 10<sup>72</sup> out of 28 participating organizations had provided information on the consideration of JIU reports by their legislative organs and governing bodies in the web-based tracking system. The Inspector commends these organizations for their efforts. However, based on the findings of the present review and the relatively small number of organizations that provide information on the consideration of JIU reports by their legislative organs and governing bodies in the web-based tracking system, **the Inspector suggests that the remaining 18 organizations begin providing the relevant information in the web-based tracking system as soon as possible, in order to enhance the transparency of the follow-up process regarding actions taken by them on JIU recommendations.**

213. **Tracking of recommendations since 1998 and introduction of the web-based tracking system in 2012.** JIU began tracking the actions taken by the legislative bodies and executive heads on its recommendations as early as 1998. This initially manual tracking system gradually evolved over the years from a basic spreadsheet to an electronic database aimed at responding to repeated requests by the General Assembly to strengthen the Unit's follow-up on the implementation of its recommendations. In 2012, JIU introduced the web-based tracking system, which contains information pertaining to JIU reports and notes issued since 2004. The tracking system not only provides online access to updated data, but also allows statistical analysis and reporting. The web-based tracking system was upgraded in June 2014 and July 2016, which brought new enhancements to the system. The tracking system is a central repository of real-time data that facilitates review of the status of acceptance and implementation of all JIU recommendations.

214. **Generalized use of the web-based tracking system.** Many participating organizations rely on the web-based tracking system as the single repository of data on the status of acceptance and implementation of JIU recommendations and use it as a reporting tool. JIU participating organizations are thus required to periodically update the status of acceptance and implementation of each JIU recommendation in the tracking system, including the document reference, date of comments by the executive heads on the report, date on which the report was considered and decisions taken, together with any other relevant comments. At the time of the present review, all JIU participating organizations were reporting the status of acceptance and implementation of JIU recommendations in the web-based tracking system. Compared to the situation described in the 2017 JIU report, when a number of organizations were not doing so, this is a considerable improvement. However, while most of the organizations regularly update the tracking system, the frequency of updating remains uneven.

215. **Limitations of the current tracking system.** The participating organizations find that the tracking system is often not user-friendly and sufficiently flexible, as the current recording procedure is not compatible with existing internal systems and is labour-intensive. Regular internal updates on the acceptance and implementation of JIU recommendations in the participating organizations would be greatly facilitated through a system that grants direct access to the sub-focal points and other officials who have been assigned the role of reporting on progress made in this area. Nonetheless, the work will still be duplicated in the end, because the current JIU tracking system does not interface or dialogue with any of the internal tracking systems used by the participating organizations. As a result, JIU focal points have to manually enter and replicate all the information already available in their own internal systems, because the web-based tracking system does not have an automated functionality to do that. Therefore, any new tracking system replacing the existing outdated web-based tracking system should be, among other things, compatible with the internal systems used by the participating organizations.

216. **Increasing obsolescence of the existing web-based tracking system necessitates an urgent replacement.** The present review reiterates the position taken in the JIU annual report for 2023 that the current tracking system no longer meets the technical standards prescribed by the United Nations Office of Information and Communications Technology, which hosts the platform. Further enhancements and upgrades to the existing system are not

<sup>72</sup> UNDP, UNFPA, UNICEF, UNRWA, WFP, UNESCO, UPU, WHO, WIPO and WMO systematically input such information into the web-based tracking system.

possible. Thus, the continued availability and operational status of the application is uncertain, and constitutes a rapidly growing risk in, among other things, cyber-security terms.

217. **2021 assessment of the web-based tracking system confirmed the need for a new system.** In 2021, JIU launched a survey to assess the system once more before its potential expiry and to obtain recommendations for its replacement by a new and improved system offering enhanced functionality and the latest-technology platforms and standards, which would provide a more modern user interface and interoperability to facilitate the exchange of information and collaboration between the Unit and its participating organizations. However, only a few JIU stakeholders participated in the survey and actively contributed to the assessment of the web-based tracking system (version 1.0). Conversations with key stakeholders and an analysis of the responses to the survey clearly indicated that the current tracking system lacked innovation capabilities, specifically in terms of user experience, data exchange capabilities and analytics provisions.

218. Against this background and with the very stability of the web-based tracking system at stake, the Inspector stresses the importance of rapidly replacing it with a new and improved system. An efficient web-based tracking system is crucial as a follow-up tool, as it is the only centralized oversight platform for recording the status and rates of acceptance and implementation of JIU recommendations by the participating organizations, as well as the consideration of JIU reports by the legislative organs and governing bodies and their decisions and concrete actions taken on the recommendations. The tracking system is a unique repository of information for JIU participating organizations and member States, therefore it is indispensable to maintain the application and improve its capabilities. The cost of replacing the current web-based tracking system is estimated at \$140,000. JIU included a request for these resources in its budget proposal for 2025.

219. The following recommendation is intended to enhance transparency and accountability regarding the acceptance and implementation of JIU recommendations through a revamped tracking system.

#### **Recommendation 4**

**The General Assembly should support the request for the additional financial resources required to replace the current JIU web-based tracking system, which will be funded through the contributions of the participating organizations as part of the existing cost-sharing arrangements for the 2025 JIU budget.**

### **A. Rates of acceptance and implementation**

220. **Calculating the status and rates of acceptance and implementation of JIU recommendations.** The web-based tracking system proposes four categories under which to record the acceptance status of JIU recommendations: accepted, not accepted, under consideration, not relevant (see figure I). Three categories are provided for recording the implementation status: implemented, in progress, not started (see figure II). The system automatically calculates the rate of acceptance under each category, based on the number of organizations to which the recommendation was addressed. The rate of implementation under each category is calculated in reference to the number of accepted recommendations. When the statuses of acceptance and implementation are not reported and no related information is given, the system shows the recommendation as “not available”. To avoid this, organizations should periodically update the status of the recommendations until they are fully implemented.

221. With regarding to the above-mentioned categories, the present review identified shortcomings related to the interpretation of some categories of acceptance and how organizations record information in the tracking system. These will be discussed below.

222. **Scope and time span used to calculate acceptance rates.** The present review considered the acceptance and implementation rates for the period 2017 to 2021. During this period, the Unit issued 43 reports, notes and management letters with a total of

283 recommendations. The majority of the reports and recommendations were system-wide in nature.<sup>73</sup> Reports and recommendations issued in 2022 and 2023 were excluded from the analysis, given the time it takes for JIU reports to be considered by the secretariats and the legislative organs and governing bodies and for the recommendations to be implemented.

**223. Generally satisfactory levels of acceptance and implementation observed during the review period.** Annex IX of the present report provides the rates of acceptance and implementation of JIU recommendations by participating organization for the reports and notes issued during the period 2017 to 2021. At the time of the present review, the average acceptance rate was 74 per cent, and the average implementation rate stood at 76 per cent, which is a positive and stable figure observed over many years. There were only a few organizations with very low rates of acceptance and implementation (UNEP, UN-Habitat and IAEA). If these organizations are omitted from the calculation, the average acceptance rate increases to 81 per cent, and the average implementation rate increases to 79 per cent for the period 2017 to 2021.

**224. Need for more detailed comments by participating organizations on how JIU recommendations are accepted and implemented.** JIU is the only independent external oversight body in the United Nations system with a system-wide mandate. Therefore, it is not only of utmost importance that organizations accept its recommendations, but also that the accepted recommendations are implemented properly and in a verifiable manner. Given the high rates of acceptance and implementation reported by most organizations, the Inspector sees great added value in the provision of more detailed and specific comments by organizations in the web-based tracking system on how JIU recommendations are accepted and implemented.

**225.** The review also found that some organizations do not record their comments in the appropriate field in the web-based tracking system; many erroneously input them into the field entitled “Internal message”. However, that field is for internal communication of the individual organization concerned and the information recorded therein is not visible to other parties, including JIU.

**226.** The following recommendation is expected to enhance accountability and transparency regarding the implementation of JIU recommendations.

#### **Recommendation 5**

**The executive heads of United Nations system organizations who have not yet done so should, with immediate effect and on a continuing basis, provide detailed comments and appropriate information as well as supporting evidence on the implementation of accepted recommendations in the JIU web-based tracking system so as to allow the monitoring of their full implementation.**

## **B. Rates of non-acceptance and recommendations marked “not relevant”**

**227. The vast majority of participating organizations accept JIU recommendations and consider them to be relevant.** Overall, the rates of recommendations marked “not accepted” and “not relevant” are quite low. At the time of the present review, only 4 per cent of JIU recommendations were recorded as not accepted by the participating organization during the period 2017 to 2021. During the same period, only 7 per cent of JIU recommendations were recorded as “not relevant” by participating organizations. Nonetheless, four organizations (UNCTAD, UNDP, UNHCR and UNODC) showed relatively high rates (ranging from 19 to 28 per cent) of recommendations considered “not relevant”.

**228. A serious lacuna regarding recommendations marked “not accepted”.** In general, most of the organizations do not provide the rationale as to why they did not accept a recommendation. The Inspector considers this a serious lacuna that needs to be addressed.

<sup>73</sup> Out of the 43 reports, 35 were system-wide, 8 were single organization.

Information as to why formal JIU recommendations are not accepted is important, not only for the management of the organizations concerned, but even more so for the legislative organs and governing bodies, and the audit and oversight committees of the respective organizations, as well as for JIU to be able to assess the risk related to non-acceptance of the recommendations and hold organizations accountable.

229. **Wide range of interpretations with respect to the meaning of “not relevant”.** Some organizations indicated in the corporate questionnaire for the present review that they could not take the decision to implement recommendations requiring system-wide collaboration because such a decision is not under their managerial control, therefore they had no choice but to declare the recommendations “not relevant”. Other organizations, such as those under the United Nations Secretariat, stressed that some of the JIU recommendations could only be implemented at the Secretariat level or fell under the authority of the General Assembly and are thus not directly applicable to them.

230. In addition, a few organizations that had made reservations upon accepting the JIU statute, more specifically those that do not consider JIU as a subsidiary body of their legislative organs and governing bodies (e.g. IAEA), systematically consider JIU recommendations addressed to the legislative organs and governing bodies as not applicable to their organizations, and therefore mark them as “not relevant”.

231. The following recommendation is expected to enhance transparency and accountability regarding acceptance and implementation of JIU recommendations.

#### **Recommendation 6**

**The executive heads of United Nations system organizations should, with immediate effect and on a continuing basis, ensure that detailed information and justification are provided in the JIU web-based tracking system for all JIU recommendations that are marked as “not accepted” or “not relevant”, and include this information in their periodic reporting to their legislative organs and governing bodies.**

232. **Need for JIU to replace the term “not relevant” with “not applicable”.** Based on the above findings, it is clear that, in all the instances, what is at issue is not the substance, relevance or intended impact of a recommendation, but rather its formal or de facto applicability to the participating organization in question. **Given the different interpretations by the participating organizations of the meaning of “not relevant” with regard to JIU recommendations, the Inspector suggests that this category be labelled “not applicable” in the new and improved tracking system, in order to avoid any misinterpretations.** Such labelling would make it sufficiently clear that a JIU recommendation is not applicable to an organization for specific reasons.

### **C. Long-outstanding recommendations (issued 2009 to 2013)**

#### **Validity of JIU recommendations, in particular long-outstanding recommendations, and how to close them**

233. Recommendations made by audit and oversight bodies, including JIU, that have not been accepted or implemented after a long period of time are considered long outstanding and are an area of concern for the bodies that made them, as are the ways to address the issue. In this context, JIU conducted an analysis of long-outstanding JIU recommendations to determine the actual number. The review also examined the methods and criteria used by other audit and oversight bodies to address long-outstanding recommendations and whether they could be applied by JIU. Aside from the provisions of article 12 of the JIU statute, which state that “executive heads of organizations shall ensure that recommendations of the Unit approved by their respective competent organs are implemented as expeditiously as possible”, no other provisions regarding a specific time frame for the implementation of its recommendations has been set.

234. **Low number of long-outstanding JIU recommendations across the United Nations system organizations.** The present review examined the status of acceptance and implementation of JIU recommendations made in the period 2009 to 2013 (more than 10 years ago) and found that only a few JIU recommendations were still outstanding for that period 2009 to 2013. Annex XII shows the rates of acceptance and implementation of long-outstanding recommendations as being very low – only 5 per cent of a total of 499 recommendations. The Inspector commends the efforts of the organizations concerned to clear the backlog. There is only one organization – UN-Habitat – that accounts for most outstanding recommendations, namely 162 out of 197 recommendations addressed to it.

235. **Few attempts to define criteria for determining the continuing validity of long-outstanding JIU recommendations.** The present review examined whether United Nations system organizations had developed criteria to determine the validity of JIU recommendations, that is, when should long-outstanding JIU recommendations be considered outdated or overtaken by events and closed? Most of the organizations reviewed did not have specific criteria in place regarding the validity of JIU recommendations. Only a handful of organizations had defined specific time frames, after which they would consider JIU recommendations as overtaken by events and closed. These time frames range from three to five years in the case of UNIDO, four years for ITU, six years for UNESCO, eight years for the United Nations Secretariat, and 10 years for IMO.

236. **Comparison with the estimated maximum deadlines for implementing other oversight recommendations.** The present review also examined the validity of recommendations made by oversight bodies, such as external auditors or internal audit and oversight offices of the organizations. It should be noted, however, that the nature and scope of internal and external audit recommendations are different from JIU recommendations, which are system-wide and not addressed to only one office or entity in one organization, and therefore take longer to be fully implemented.

237. **In general, internal and external audit recommendations have a far shorter implementation time frame than JIU recommendations.** The present review found that, in general, internal and external audit recommendations are implemented within a one- to two-year period. In order to better assess what JIU participating organizations considered as long-outstanding recommendations, the organizations reviewed were asked whether there was a specific time frame within which recommendations of internal and external oversight bodies were considered as long outstanding, and how those recommendations were dealt with.

238. The responses revealed a variety of practices with time frames ranging from 18 months (UNICEF) to 10 years (IMO). Seven organizations (UNICEF, WFP, FAO, IMO, ITU, UNESCO and WHO) indicated that their oversight offices evaluate long-outstanding recommendations and discuss with management to close them. Should the management concerned decide not to implement a recommendation and to accept the related risk for not doing so, the internal audit and oversight offices would close the recommendation in question and indicate “Closed – Management accepts the risk”.

239. Despite significant differences in the nature of JIU recommendations compared with audit recommendations, setting a specific end date for their validity and formally recording their eventual non-implementation is likely to be beneficial. The Inspector considers the above-mentioned procedure good practice that could be applied to close long-outstanding JIU recommendations. As mentioned previously, the system-wide nature of JIU recommendations makes the journey towards their implementation significantly longer than for internal and external audit recommendations. Furthermore, JIU recommendations are not binding, and their acceptance and implementation are not mandatory for JIU participating organizations.

240. Based on the findings of the present review, **the Inspector recommends that JIU take the decision to close long-outstanding recommendations that have been under consideration or that still have not been implemented 10 or more years after the issuance of the respective JIU reports, on condition that the organizations concerned accept the related risk in writing, in response to notification by the Unit of its proposed action. This would enable the Unit to register the recommendation as closed.**

241. As the current web-based tracking system does not include a category labelled “closed recommendations”, the new and improved system that will eventually replace the current one, should have a category labelled “Closed – Management accepts the risk” for long-outstanding recommendations.

## IX. Conclusion and way forward to improve acceptance and implementation of Joint Inspection Unit recommendations

### A. Conclusion

242. **Compared with the findings of the 2017 JIU review, much has improved.** Since the 2017 JIU review on the follow-up to JIU reports and recommendations by United Nations system organizations, several improvements have been made, including the widespread use of the web-based tracking system by all stakeholders, the development of a network of JIU focal points in each participating organization, who coordinate JIU-related matters and provide excellent support to their respective organizations in meeting their related obligations, and the fact that many of them have a direct reporting line to their executive heads. In addition, most of the executive heads, legislative organs and governing bodies of JIU participating organizations consider JIU reports and recommendations and take action on them, while the establishment of independent advisory audit and oversight committees in the majority of the organizations means that the executive heads, legislative organs and governing bodies receive expert advice on oversight matters, including JIU reports and recommendations and follow-up regarding their implementation. Furthermore, at present, there is only a small number of recommendations marked “not accepted”, and of long outstanding recommendations. Although much progress has been made since 2017, shortcomings and lacunae that are mostly qualitative in nature persist.

### B. Way forward

#### 1. Participating organizations

243. **Accepting JIU as a subsidiary body to legislative organs and governing bodies is overdue.** Six organizations<sup>74</sup> made reservations when accepting the JIU statute to the effect that JIU would not be a subsidiary body of their respective legislative organs and governing bodies. However, the legislative organs and governing bodies of five of those organizations do consider JIU reports and recommendations and take action on them. Therefore, given their practices, those organizations should withdraw this particular reservation and recognize JIU as a subsidiary body of their legislative organs and governing bodies.

244. **Decisions on follow-up systems for JIU reports and recommendations required.** Five organizations<sup>75</sup> have yet to take decisions on follow-up systems for JIU reports and recommendations. Such decisions would offer the organizations a unique opportunity to, inter alia, specify their handling of JIU report, including their dissemination to member States, the formal processes for consideration of and decision-making on the reports by the legislative organs and governing bodies, the format of reports to be prepared for the sessions of the legislative organs and governing bodies, including comments on the JIU recommendations and proposals on action to be taken, the participation of JIU in these sessions, the reporting on the status of implementation of accepted recommendations and the monitoring of the measures taken.

245. **Recommendations in JIU/REP/2023/7.** At present, the legislative organs and governing bodies of the separately administered funds and programmes do not make decisions regarding JIU reports and recommendations. They only take note of the JIU reports that are tabled as addenda to the annual reports of the executive heads. JIU/REP/2023/7 pointed out the shortcomings in the performance of the oversight responsibilities of three executive boards and formulated recommendations aimed at improving the efficiency and effectiveness of the discharge of their oversight duties. The Inspector recalls the formal recommendations made in the 2023 JIU report and emphasizes the importance of accepting and implementing them.

<sup>74</sup> FAO, IAEA, IMO, UNESCO, UPU and WIPO.

<sup>75</sup> (IAEA, IMO, ITU, UN Tourism and UNAIDS).

246. **Benchmarks set out in JIU/REP/2023/7 and their application by other organizations.** The benchmarks and recommendations contained in the 2023 JIU report with respect to the discharge of oversight duties by the legislative organs and governing bodies of the separately administered United Nations funds and programmes could serve, *mutatis mutandis*, as benchmarks for the legislative organs and governing bodies of other participating organizations<sup>76</sup> to improve their approach to oversight matters. The application of said benchmarks would also contribute to improving the consideration of JIU reports, and enhancing the related decision-making on the acceptance of the recommendations, as well as the monitoring and verification of their implementation by the legislative organs and governing bodies. Furthermore, the allocation of adequate time and resources for oversight matters, for example, through the establishment of committees within the legislative organs and governing bodies, such as those in place at WHO, UNESCO and WIPO, would be a good practice to adopt in this respect.

247. **More attention to and concrete action on JIU recommendations by the legislative organs and governing bodies.** In many cases, JIU reports and recommendations are not accorded the time and attention that they deserve by the legislative organs and governing bodies in the context of their consideration of oversight matters. Many legislative organs and governing bodies, still do not take concrete action on JIU recommendations addressed to them; either they do not clearly pronounce on what action should be taken in their related decisions or they simply “take note” of the respective JIU reports. The consideration of and decision-making on JIU reports and recommendations by legislative organs and governing bodies is an area in need of improvement. This issue requires more attention by member States, in their capacity as members of the legislative organs and governing bodies of the JIU participating organizations.

248. **Regular and more frequent updating of the web-based tracking system would improve, inter alia, organizations’ reporting on JIU recommendations.** Many participating organizations rely on the web-based tracking system as the central repository of data relating to the status of acceptance and implementation of JIU recommendations for their reporting. However, many participating organizations do not update the information in the web-based tracking system in real time, on a regular basis or frequently enough once JIU has uploaded into the system newly issued JIU reports and the recommendations made therein.

249. **Enhanced cooperation and collaboration between organizations, their legislative organs and governing bodies and JIU.** The secretariats of the competent committees of the General Assembly and of other legislative organs and governing bodies of JIU participating organizations which consider JIU reports do not hold regular discussions with JIU about the scheduling of the presentation of JIU reports at their meetings and the agenda items under which the reports will be considered. This shortcoming could be addressed through better communication between the secretariats and JIU, which would also contribute to improving the process for the consideration of and decision-making on JIU reports and recommendations.

250. **Strengthened internal advocacy and reinforced support for the implementation of JIU recommendations by the United Nations Secretariat.** The United Nations Secretariat should in addition to the JIU main focal point, designate senior professional staff as focal points for specific reviews to ensure that the issues raised and recommendations made in JIU reports are duly considered. Direct reporting on the consideration of JIU reports and recommendations should be elevated to the senior management of the organizations, and open lines of communication with the relevant business owners and the focal points for specific reviews (in departments, divisions and offices) as well as a robust feedback loop should be ensured throughout the review process.

251. **Organizations should emulate the good practice regarding awareness-raising at WFP.** There is room for increasing awareness about the mandate and role of JIU in participating organizations. To this end, they could emulate the WFP good practice to promote greater buy-in and support for JIU reports and recommendations. The continued efforts of the WFP secretariat to increase awareness and engagement and foster a

<sup>76</sup> In particular, UNAIDS, ICAO, ILO, IMO, UNIDO and UNRWA.

collaborative and cooperative environment with regard to JIU reports and recommendations include a short video on JIU, which was presented to the Executive Board and member States, and which is in the process of being enhanced for wider release across the WFP secretariat. In addition, training sessions conducted by the Risk Management Division on the WFP governance and oversight framework provide a brief background about JIU, and highlights from JIU reviews are circulated among the members of the global risk officers network when relevant.

**252. Awareness-raising among member States about their crucial role in defining acceptable risk levels.** Member States should enhance their understanding that, as members of the legislative organs and governing bodies of JIU participating organizations and in the discharge of their oversight responsibilities, only they can define the desired “risk appetite” of the organizations. This can be achieved, inter alia, by investing adequate time and effort into considering the reports and recommendations of internal and external oversight bodies, including JIU, and the actions taken by them on the acceptance of these recommendations.

**253. Strengthening direct exchange with JIU.** Whether or not additional JIU focal points are designated in the secretariats of the legislative organs and governing bodies, the organizations should consider alternative ways and means to bring the work of the Unit closer to member States. To this end, organizations should, among other things, invite JIU Inspectors to introduce and present the findings of selected reviews that are relevant to them in the sessions of the legislative organs and governing bodies and facilitate direct interaction (e.g. in the form of Q&A sessions) with JIU Inspectors.

## **2. Joint Inspection Unit**

**254. Enhanced dialogue with participating organizations on withdrawing reservations made upon acceptance of the JIU statute.** The current practices of organizations whose legislative organs and governing bodies had made reservations upon accepting the JIU statute decades ago put into question the effect of those reservations. JIU, represented by its Bureau, should engage with the legislative organs and governing bodies of the organizations concerned in order to reach an agreement about lifting those reservations. The objective of the discussions would be for the legislative organs and governing bodies in question to accept the JIU statute in its entirety and to recognize JIU as a subsidiary body. In addition to strengthening support for the Unit, this would contribute to more coherence among the United Nations system organizations with respect to their relationship with the Unit.

**255. Encourage decision-making on formal follow-up systems for JIU reports and recommendations.** As outlined above, the decision to formalize a follow-up system for JIU reports and recommendations offers considerable added value for the organization and JIU. The decision agreed by the organization and JIU could include the good practices noted in the present report and would offer the opportunity of an improved uptake of JIU recommendations. JIU, represented by its Bureau, should engage with the organizations concerned to encourage them to make decisions on formalizing a follow-up system for JIU recommendations. In that way, the organizations would align with the good practices of other organizations, thereby ensuring coherence in the approach to JIU matters.

**256. Enhanced communication and exchange with all stakeholders in JIU participating organizations.** JIU, represented by its Bureau, should dedicate more time to making contact and communicating with the executive heads, legislative organs and governing bodies, as well as audit and oversight committees of the participating organizations. Such exchange and communication would enhance the consideration of JIU reports and the acceptance of JIU recommendations, as well as the monitoring of their implementation. Another issue to be addressed is the increased participation of JIU Inspectors at the sessions of the legislative organs and governing bodies when JIU reports are being considered.

**257. Initiate dialogue with participating organizations based on comments received on the draft reports.** The review of draft JIU reports by the participating organizations is intended to obtain comments and factual corrections before the reports are finalized. JIU should use those comments to initiate a more in-depth discussion of the draft report, and more

specifically the recommendations therein. The Inspector considers that such a dialogue, before the finalization of reports and the recommendations, would enhance the acceptance and implementation of the recommendations. The recently introduced template aimed at eliciting comments on the recommendations in the draft reports is a first step in initiating such a dialogue. The template will be fine-tuned and standardized after an initial trial period in the course of 2024.

258. **Better-informed and more specific targeting of recommendations.** JIU should consider streamlining its recommendations and restricting them to high-risk areas and major deficiencies identified in the respective reviews. Furthermore, by setting more reasonable time frames for the implementation of its recommendations, taking into consideration the cost implications, JIU could achieve better uptake of its recommendations. Recommendations should be addressed to the most suitable body with the appropriate authority and responsibility to accept and implement them.

259. **Improved web-based tracking system.** There is no doubt that the current web-based tracking system needs to be revamped and replaced by a new and improved system with enhanced applications. JIU needs to ensure that the new system is user-friendly and preferably compatible with the tracking systems and dashboards used by the participating organizations. There is also room for improvement regarding the frequency with which new recommendations are uploaded to the tracking system by JIU. Furthermore, the categories and terminology in the tracking system need to be improved to enhance clarity for users. For example, with regard to the acceptance categories, “Not relevant” should be replaced by “Not applicable”, and, with regard to the implementation categories, a new category labelled “Closed – Management accepts the risks” should be created for long-outstanding recommendations.

260. **Decision on closing long-outstanding recommendations.** Although, as identified by the present review, there are not many long-outstanding recommendations (i.e. recommendations outstanding for 10 or more years) remaining, the Unit should, first of all, take a formal decision on the criteria to close long-outstanding recommendations. The Unit should then come to an agreement with the organizations concerned to formally accept the risk associated with non-implementation of the said recommendations and to provide a written statement to that effect.

## Annex I

### Acceptance of the statute of the Joint Inspection Unit by United Nations system organizations, reservations made, and decisions taken on follow-up systems for the Unit's reports and recommendations

Organizations		Date of acceptance	Reservation made	Content of reservation	Decision taken on a follow-up system for JIU reports and recommendations
United Nations Secretariat and its departments and offices <sup>a</sup>	United Nations	22/12/1976	No	n/a	Yes (1999, through General Assembly resolution 54/16)
	UNCTAD	22/12/1976	No	n/a	Yes (1999, through General Assembly resolution 54/16)
	UNEP	22/12/1976	No	n/a	Yes (1999, through General Assembly resolution 54/16)
	UN-HABITAT	22/12/1976	No	n/a	Yes (1999, through General Assembly resolution 54/16)
	UNODC	22/12/1976	No	n/a	Yes (1999, through General Assembly resolution 54/16)
Funds and programmes	UNDP	22/12/1976	No	n/a	Yes (1999, through General Assembly resolution 54/16 and separately, through decision of UNDP/UNFPA Executive Board adopted on 27 June 2002)
	UNFPA	22/12/1976	No	n/a	Yes (1999, through General Assembly resolution 54/16 and separately, through decision of UNDP/UNFPA Executive Board adopted on 27 June 2002)
	UNHCR	22/12/1976	No	n/a	Yes (1999, through General Assembly resolution 54/16)
	UNICEF	22/12/1976	No	n/a	Yes (1999, through General Assembly resolution 54/16 and separately, through decision of UNICEF Executive Board adopted on 22 January 2001)
	UNOPS	22/12/1976	No	n/a	Yes (1999, through General Assembly resolution 54/16)

Organizations		Date of acceptance	Reservation made	Content of reservation	Decision taken on a follow-up system for JIU reports and recommendations
	UNRWA	22/12/1976	No	n/a	Yes (1999, through General Assembly resolution 54/16)
	UN-Women	22/12/1976	No	n/a	Yes (1999, through General Assembly resolution 54/16)
	WFP	22/12/1976	No	n/a	Yes (1999, through General Assembly resolution 54/16 and separately, through decision of WFP Executive Board adopted on 16 May 2002)
Other United Nations bodies and entities	ITC	22/12/1976	No	n/a	Yes (1999, through General Assembly resolution 54/16)
	UNAIDS	2012	No	n/a	No
Specialized agencies and IAEA	FAO	December 1977	Yes	Per decision of the FAO Conference, JIU is not a subsidiary body of FAO governing bodies (Resolution 11/77, para. 8)	Yes (2002) FAO considers JIU reports when judged relevant to the organization
	IAEA	29/09/1978	Yes	Per decision of the IAEA Board of Governors, JIU is not a subsidiary body of the governing bodies of IAEA and restrictions were made to IAEA's areas of work that the JIU can review (GOV/DEC/ 100(XXI))	No
	ICAO	31/12/1977	Yes	Per resolution of the ICAO Assembly, the Assembly, Council and its subordinate bodies are excluded from the scope of JIU competence (Resolution A22-7)	Yes (2002) ICAO considers JIU reports when judged relevant to the organization
	ILO	17/06/1977	No	n/a	Yes (2005)
	IMO	07/12/1977	Yes	Per decision of the IMO Council, JIU is not a subsidiary body of the governing body of IMO. However, JIU is recognized as the competent authority in its particular sphere of activity and JIU reports will be examined by the IMO Council (Resolution C.60(XXXVIII))	No
	ITU	23/12/1977	Yes	Per resolution of ITU Plenipotentiary Conference, JIU is not a subsidiary body of the governing bodies of ITU. Specific	No

Organizations		Date of acceptance	Reservation made	Content of reservation	Decision taken on a follow-up system for JIU reports and recommendations
				activities of ITU are excluded from the scope of JIU competence (Resolution 38, 1982)	
	UNESCO	27/11/1978	Yes	Per decision of the UNESCO General Conference, JIU is not considered a subsidiary body of the General Conference for constitutional reasons (Resolution 20 C/42, para. 5)	Yes (2004) UNESCO considers JIU reports when judged relevant to the organization
	UNIDO	01/01/1986	No	n/a	Yes (2001)
	UN Tourism	14/05/2004	No	n/a	No
	UPU	22/04/1977	Yes	Per decision of the UPU Executive Council, JIU is not a subsidiary body of the Council of Administration (at the time Executive Council) but recognized as the competent authority in its particular sphere of activities. (Decision CE 30/1977)	Yes (2001)
	WHO	16/05/1977	No	n/a	Yes (2000)
	WIPO	08/12/1981	Yes	Per decision of WIPO General Assembly, JIU is not a subsidiary body of the General Assembly but recognized as the competent authority in its particular sphere of activities. Furthermore, JIU has no access to unpublished international patent applications kept by the International Bureau of WIPO pursuant to the provisions of the Patent Cooperation Treaty (PCT) (Decision 1981)	Yes (2003) WIPO does consider JIU reports when judged relevant to them.
	WMO	12/05/1983	No	n/a	Yes (2002)

<sup>a</sup> As set out in ST/SGB/2015/3.

## Annex II

### **Model framework of a follow-up system for Joint Inspection Unit reports (annex I of the Unit's annual report for 1997 (A/52/34))**

#### **Towards a more effective system of follow-up on reports of the Joint Inspection Unit**

##### **A. Introduction**

1. The value of a JIU report depends on effective follow-up. Effective follow-up requires (a) that the reports be given active and serious consideration by the legislative organs of the participating organizations, with the benefit of specific and timely comments on them by the secretariats, and (b) that there is expeditious implementation of the approved recommendations contained in them, with full reporting on the implementation measures taken and analysis of the resulting impact.
2. This system of follow-up is based on the JIU statute, which has been accepted by all JIU participating organizations, and on General Assembly resolution 50/233 of 7 June 1996, including the resolutions reaffirmed therein.

##### **B. Necessary conditions for effective follow-up**

3. The General Assembly, in resolution 50/233, stressed that the impact of the Unit on the cost-effectiveness of activities within the United Nations system was a shared responsibility of the Member States, the Unit and the secretariats of participating organizations.

###### **1. Joint Inspection Unit**

4. In order for the JIU reports to be thoroughly and effectively utilized by the legislative organs of participating organizations, as called for by the General Assembly in paragraph 13 of resolution 50/233, the recommendations included in JIU reports must be (a) directed at correcting clear deficiencies with practical, action-oriented measures to solve significant problems; (b) convincing and well-supported by the facts and analysis in the report; (c) realistic in terms of implied resource commitments and technical capabilities; (d) cost-effective; and (e) specific regarding actions to be taken, and those responsible for taking actions, so that implementation and resulting impact can be clearly tracked.
5. The Unit should submit its reports to the executive heads of its participating organizations sufficiently in advance of the meetings of legislative organs to be thoroughly and effectively utilized at the meetings.

###### **2. Executive heads of the participating organizations**

6. Upon receipt of reports, the executive heads concerned will distribute them immediately, with or without their comments, to the member States of their organizations, as called for in article 11, paragraph 4 (c), of the JIU statute.
7. The executive heads concerned with a report will assure that the report, with their comments, will be submitted to the appropriate legislative organs within the time-frames specified in article 11, paragraphs 4 (d) and (e), of the JIU statute, that is, for a report concerning only one organization, not later than three months after receipt of the report for consideration at the next meeting of the competent organ, and for reports concerning more than one organization, not later than six months after receipt of the Unit's report for consideration at the next meeting of the competent organs concerned.

8. The executive heads, in addition to assuring that their comments on reports are timely, will also assure that their comments are specific in addressing the recommendations of the report and well supported.

9. As called for by the General Assembly in paragraph 4 of its resolution 50/233, the executive heads will take the necessary measures to ensure that the thematic reports of the Unit are listed under the appropriate substantive agenda items of the work programme of the appropriate legislative organs of the participating organizations.

10. The executive heads should assist the appropriate legislative organs in planning their work programmes to assure that sufficient time is allocated for active and serious consideration of JIU reports.

### **3. Legislative organs**

11. With the assistance of the executive heads, the legislative organs should plan their work programmes so that sufficient time is allocated to allow for active and serious consideration of the relevant JIU reports.

12. The legislative organs should take concrete action on each recommendation of a JIU report under consideration, as called for in paragraph 8 of General Assembly resolution 50/233, rather than just taking note of the report as a whole. This is a necessary requirement for JIU reports to have impact, in view of article 5, paragraph 5, of the JIU statute, which provides that the Inspectors of the Unit may make recommendations but have no power of decision.

## **C. Follow-up procedures**

13. Procedures to assure effective follow-up would involve tracking and reporting on (a) steps taken to assure active and serious consideration of the JIU reports after they have been issued by the Unit and (b) measures taken to implement approved/accepted recommendations and determine their impact.

### **1. Consideration of JIU reports**

14. The Unit will establish a systematic process for tracking each step taken towards consideration of a report by the appropriate legislative organs, including measures taken by secretariat officials, in accordance with article 11, paragraph 4, of the JIU statute. This tracking system will be updated to reflect each step as it is taken, and reports in the form of a matrix will be issued quarterly for the information of Member States. This continually updated matrix will also be made available on-line.

15. To the extent that the matrix indicates that the reporting time-frames specified in article 11 of the JIU statute are not being met, reminder notices will be sent, initially to the JIU focal points in the appropriate organizations, and later to the executive heads if the delays are not corrected, with copies sent to the presiding officers of the concerned legislative organs. The sending of such reminder notices will be included in the matrix.

16. The JIU annual report will include consideration of problems experienced in having reports given active and serious consideration by appropriate legislative organs.

### **2. Implementation of approved/accepted recommendations**

17. Once a report is considered by the legislative organs and decisions taken on the report as a whole and on specific recommendations, the executive heads of the concerned organizations will ensure expeditious implementation of approved/accepted recommendations (see para. 19 below) and full reporting on measures taken to the appropriate legislative organs. JIU will monitor actions taken.

18. Recommendations accepted by the executive heads of concerned organizations, even if not acted upon by the appropriate legislative organs, will be subject to follow-up and compliance.

19. At the conclusion of the meetings of the legislative organs, the executive heads of the participating organizations will send to the Unit a list of JIU reports given consideration at those meetings and indicate those recommendations within each report that were approved, including, with explanation, those recommendations the organizations believe have already been implemented.

20. The executive heads of concerned organizations, following a format developed by JIU, will prepare a chart (matrix) for each report given consideration at a meeting of a legislative organ, indicating:

- (a) Recommendation;
- (b) Unit responsible for implementation;
- (c) Official in charge of implementation;
- (d) Timetable for implementation;
- (e) Initial impact of implementation.

21. The completed chart will be sent to JIU and to the bureau of the appropriate legislative organ.

22. Executive heads will submit reports on the implementation of JIU recommendations and their impact to their appropriate legislative organs in accordance with the established meeting schedules of the legislative organs, with copies sent to the JIU sufficiently in advance to allow for comments as the Unit considers appropriate.

23. In accordance with article 12 of the JIU statute, the legislative organs should systematically verify the implementation of approved recommendations and request the Unit to issue follow-up reports as they deem appropriate.

24. JIU will include in its annual report information and analysis on the implementation of JIU recommendations and their impact. This section of the report will note the extent to which established timetables for implementation of recommendations are being maintained. It will also indicate the status of action on specific recommendations, such as no action yet taken, action under way, action completed, or no action intended.

25. The legislative organs will examine these reports and give appropriate guidance to the executive heads concerned and the Unit.

## Annex III

### Two examples of good practice: decisions by UNIDO and WMO regarding follow-up systems for Joint Inspection Unit reports

#### A. UNIDO: Development of a system of follow-up to JIU recommendations, as requested by the Board in decision IDB.22/Dec.7 (extract from document IDB.24/18, April 2001)

##### Introduction

1. The present report updates the information provided by the Secretariat and the Joint Inspection Unit (JIU) to the twenty-third session in documents IDB.23/16, IDB.23/12 and IDB.23/12/Add.1, which provide detailed background information to the development of a pilot scheme for follow-up to recommendations of JIU. The pilot scheme outlined below has been prepared in consultation with JIU. It is understood that this initial approach is subject to review and adjustment, as warranted by experience in its actual application, and in consultation with JIU. The scheme is fully in line with the provisions of the Rules and Procedure of the Industrial Development Board.

##### I. Pilot scheme

2. The provisions of the JIU statute (in particular, chapter IV) and the follow-up system contained in annex I of the JIU annual report of 1997 (A/52/34) constitute the basic framework for the handling of JIU reports.

3. Upon receipt of the draft of a JIU report for comments, the Director-General will include in his comments an indication whether the report is, in his opinion, relevant to UNIDO, and, if not, provide reasons.

4. Basic criteria to determine the relevance of reports to UNIDO 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 Industrial Development Board 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.

5. JIU will give full consideration to the comments called for in paragraph 3 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,<sup>1</sup> for consideration by the Industrial Development Board.

6. JIU reports of relevance thus received will be circulated by the UNIDO Secretariat to the Permanent Missions accredited to UNIDO, with or without the comments of the Director-General.

7. In accordance with the provisions of rule 10 of the Rules of Procedure of the Industrial Development Board, the Director-General shall draw up the provisional agenda for each session. The Director-General will propose how JIU reports are to be worked into the provisional agenda for one session per year. In doing so, the Director-General will pay due regard to the provision of United Nations General Assembly resolution 50/233, paragraph 4, that "... the thematic reports of the Unit [be] listed under the appropriate substantive agenda ...".

8. In years when there are two regular Board sessions, only one will consider JIU reports except in cases where a report is sufficiently compelling to warrant the consideration of JIU

reports by both sessions. In such cases, the rules provide the flexibility for the proposed inclusion of an appropriate item in the provisional agenda.

9. The format of documents submitted to the Board by the UNIDO Secretariat concerning JIU reports will be modified, without necessarily increasing their length, so as to be more action oriented. They will contain any comments that the Director-General may wish to submit on the recommendations contained in the reports as well as (a) an indication of which of those addressed to him are acceptable to him, and (b) inviting the Board to take specific decisions (endorse, modify or reject) with regard to those recommendations requiring legislative action. It is understood that consideration by the Board will focus mainly on the recommendations addressed to it for action. This will not, however, preclude the review by the Board of recommendations addressed to the Director-General and any comments thereon, should it so wish.

10. In the context of paragraph 9 above, and in the interest of efficient use of in-session time, Member States may wish to bear in mind that any proposed draft decisions could be reviewed prior to sessions in informal consultations.

11. On the basis of the status of the Unit as a subsidiary body of the legislative organs of UNIDO, the Unit will be entitled, when it deems necessary, to introduce its reports to the Industrial Development Board, subject to the permission of the President of the Board in accordance with rule 34 of the Rules of Procedure of the Board.

12. The Director-General will regularly submit to the Industrial Development 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, as contained in annex I of the JIU annual report of 1997 (A/52/34).

13. The follow-up of JIU recommendations will also be supported by the new UNIDO oversight recommendations tracking system. Following a survey to identify a state-of-the-art system for following up recommendations emanating from the External Auditor, the UNIDO Office of Internal Oversight and Evaluation as well as the JIU, a software recommended by the Institute of Internal Auditors will be acquired and installed in the current year.

## **II. Action required of the Board**

14. The Board is invited to endorse the pilot scheme of follow-up to JIU recommendations outlined in the present document.

## **B. WMO: Procedure for follow-up on JIU reports (pilot scheme)**

(extract from document EC-LIV/Doc. 15.1(1), May 2002)

1. The provisions of the JIU statute (in particular, chapter IV) and the follow-up system contained in annex I of JIU annual report of 1997 (A/52/34) constitute the basic framework for the handling of JIU reports.

2. Upon receipt of the draft of a JIU report for comments, the Secretary-General will include in his comments an indication whether the report is, in his opinion, relevant to WMO, and, if not, provide reasons why not.

3. The basic criteria used to determine the relevance of reports to WMO 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 Executive Council 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.

4. JIU will give full consideration to the comments called for in paragraph 2 above in deciding whether or not to submit the final version of the report to the Secretary-General, in

accordance with Article 11, paragraph 4(a) of the JIU statute, for consideration by the Executive Council.

5. JIU reports of relevance thus received will be made available by the WMO Secretariat to members of the Executive Council, with or without the comments of the Secretary-General. These reports, as available, will be posted on WMO website with reference to the JIU website.

6. As called for by the United Nations General Assembly in paragraph 4 of its resolution 50/233, the Secretary-General will take the necessary measures to ensure that “the thematic reports of the Unit are listed under the appropriate substantive agenda”.

7. The format, content and nature of documents submitted to the Executive Council by the WMO Secretariat concerning JIU reports will be modified so as to be more action-oriented on each of the relevant recommendations. They will contain the comments which the Secretary-General may wish to submit on the recommendations contained in the reports as well as: (a) an indication of which of those addressed to him are acceptable to him; and (b) inviting the Executive Council to take specific decisions with regard to those recommendations requiring legislative action. It is understood that consideration by the Executive Council will focus mainly on the recommendations addressed to it for action. This will not, however, preclude that the recommendations addressed to the Secretary-General and his comments thereon may also be reviewed by the Executive Council, should it so wish.

8. On the basis of the status of the Unit as a subsidiary organ of the legislative bodies of WMO in accordance with Article 1, paragraph 2 of the JIU statute, the Unit will be entitled, when it deems necessary, to introduce its reports to the Executive Council, and have due visibility during its attendance at the sessions.

9. The Secretary-General will regularly submit to the Executive Council status reports concerning the measures taken on the implementation of approved recommendations (including recommendations addressed to and accepted by the Secretary-General) of the Unit. This would be done, as appropriate, by way of a matrix providing an overview of current status.

## Annex IV

### **Good practice by participating organizations with regard to decisions on follow-up systems for Joint Inspection Unit reports, including provisions regarding the participation or attendance of the Unit in sessions of the legislative organs and governing bodies**

#### **WFP**

“Because the Unit is a subsidiary body of the United Nations General Assembly, in accordance with Article 1, paragraph 2 of the JIU statute, the JIU will be accorded due visibility during its attendance at the WFP Executive Board, and the JIU representative will be invited to comment, if the Unit deems it necessary, on JIU documents presented or JIU reports made available to the Board at its Second Regular Session each year.”

*Source: Report on the development of a system of follow-up to JIU recommendations (WFP/EB.2/2002/8-A and, WFP/EB.2/2002/8-A/Corr.1/Rev.1, April 2002).*

#### **ICAO**

“When deemed necessary, JIU will make arrangements with the President of the Council, through the Secretary-General, to introduce its reports to the Council.”

*Source: Development of a system of follow-up to JIU recommendations (C-WP/11891, November 2002).*

#### **UNESCO**

“When it deems necessary, the JIU will introduce its reports to the Executive Board, and have due visibility during its attendance at the sessions.”

*Source: Proposal for the handling of JIU reports in UNESCO (165 EX/40, August 2002).*

#### **UNIDO**

“On the basis of the status of the Unit as a subsidiary body of the legislative organs of UNIDO, the Unit will be entitled, when it deems necessary, to introduce its reports to the Industrial Development Board, subject to the permission of the President of the Board in accordance with rule 34 of the Rules of Procedure of the Board.”

*Source: Development of a system of follow-up to JIU recommendations (IDB.24/18, April 2001).*

#### **WHO**

“Considering the status of the Unit as a subsidiary organ of the legislative bodies of WHO in accordance with Article 1, paragraph 2 of the Unit’s statute, WHO undertakes to give due visibility to the Unit during its attendance at sessions of the Executive Board.”

“The Unit will, when it deems necessary, introduce its reports to the appropriate committee(s). If it is satisfied with the outcome of the debate, it will not normally introduce the reports concerned at the Executive Board.”

*Source: Reports of the Joint Inspection Unit: follow-up procedures (EB106/6, April 2000).*

#### **WIPO**

“The JIU may introduce its reports at the session of the WIPO General Assembly.”

*Source: Pilot Scheme for Follow-up on Reports of the JIU (WO/GA/30/4, August 2003).*

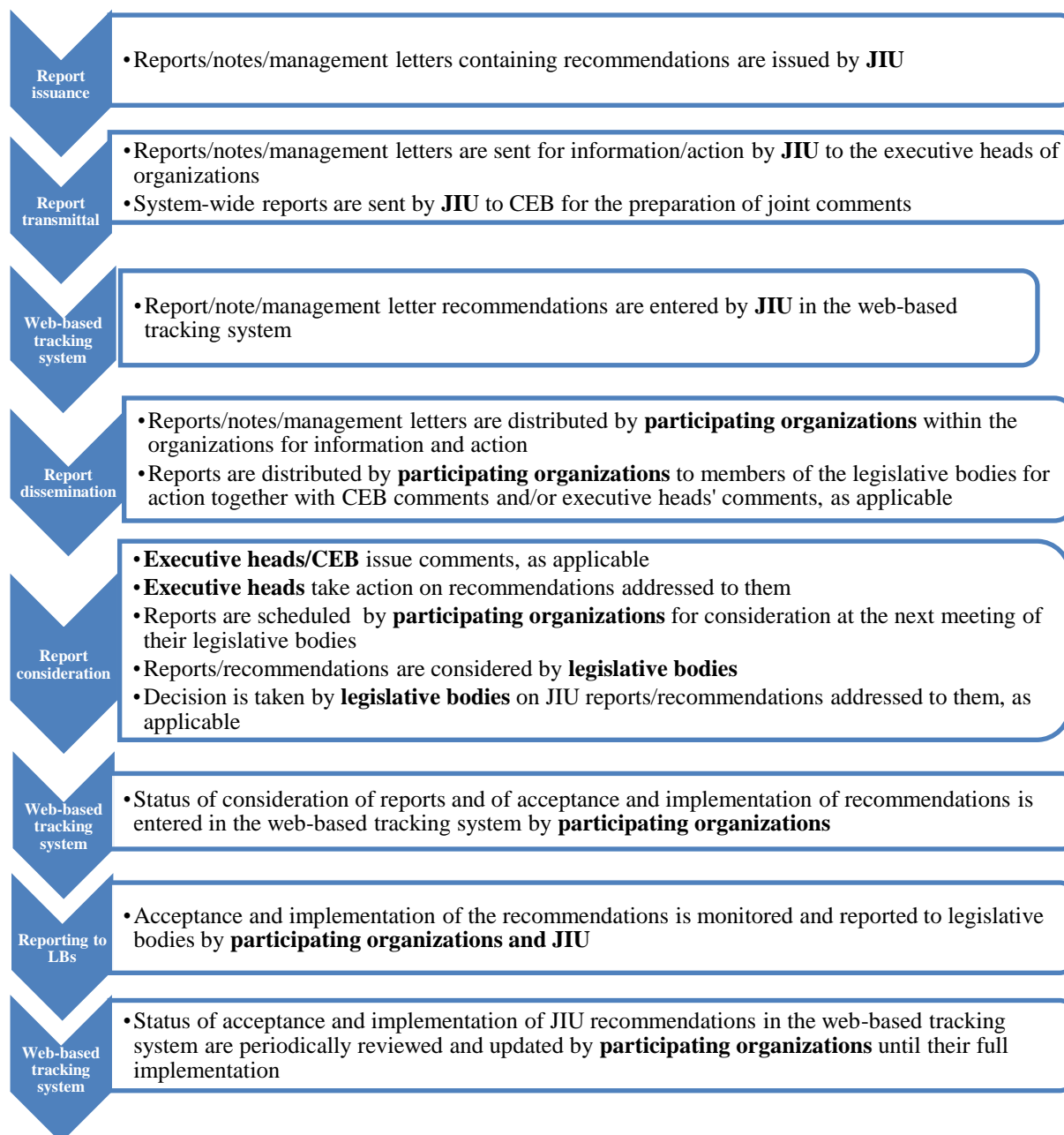
## **WMO**

“On the basis of the status of the Unit as a subsidiary organ of the legislative bodies of WMO in accordance with Article 1, paragraph 2 of the JIU statute, the Unit will be entitled, when it deems necessary, to introduce its reports to the Executive Council, and have due visibility during its attendance at the sessions.”

*Source: WMO procedures of follow-up on JIU reports (EC-LIV/Doc. 15.1(1), May 2002).*

## Annex V

### Follow-up process for Joint Inspection Unit reports (as presented in JIU/REP/2017/5)



## Annex VI

### Consideration of Joint Inspection Unit reports and notes, and decision-making by the legislative organs and governing bodies of the participating organizations

Organization		Consideration by legislative organ and governing body	Name of legislative organ and governing body	Frequency of consideration	Document name	Stand-alone agenda item	Standing annual agenda item	Decision-making by legislative organ and governing body
United Nations Secretariat and its departments and offices <sup>a</sup>	United Nations	Yes	General Assembly (main committees: Fifth and Second committees, Committee on Programme and Coordination) <sup>b</sup>	At least three times a year	Name and symbol of JIU report	Yes, mainly for JIU annual reports; most other JIU (thematic) reports are bundled with other reports under different agenda items	Yes	Sometimes, through General Assembly resolutions (takes note or states more specific actions to implement JIU recommendations)
	UNCTAD	No	Trade and Development Board	Not in recent years	Not known	Not in recent years	Same as United Nations	No
	UNEP	No (only upon request from member States)	United Nations Environment Assembly	Not in recent years	Name and symbol of JIU report	Not in recent years	Same as United Nations	No
	UN-Habitat	No (except in 2021 and 2022 when some JIU reports were considered)	Executive Board	n/a	Implementation and follow-up of evaluation reports in UN-Habitat	Yes, in 2021 and 2022	Same as United Nations	No
	UNODC	No	Commission on Narcotic Drugs, Commission on Crime Prevention and Criminal Justice	n/a	n/a	n/a	Same as United Nations	n/a

Organization		Consideration by legislative organ and governing body	Name of legislative organ and governing body	Frequency of consideration	Document name	Stand-alone agenda item	Standing annual agenda item	Decision-making by legislative organ and governing body
Funds and programmes	UNDP	Yes	Executive Board	Once a year (at annual session)	Addendum to the annual report of the Administrator: UNDP report on the recommendations of the JIU	No, considered together with the annual report of the Administrator	Yes	Yes (takes note)
	UNFPA	Yes	Executive Board	Once a year (at annual session)	Part II of the annual report of the UNFPA Executive Director: Report on the recommendations of the Joint Inspection Unit in [year]	No, considered together with the annual report of the Executive Director	Yes	Yes (takes note)
	UNHCR	No	Executive Committee of the High Commissioner's Programme (ExCom)	n/a	n/a	No	No	No
	UNICEF	Yes	Executive Board	Once a year (at annual session)	Report on the recommendations of the JIU	No, considered under Programme and policy matters	Yes	Yes (takes note)
	UNOPS	Yes	Executive Board	Once a year (at annual session)	Annex to the mid-term review of the UNOPS Strategic Plan, including the annual report of the Executive Director: Annual report on the recommendations of the JIU	No, considered together with the annual report of the Executive Director	Yes	Yes (takes note)
	UNRWA	No	Advisory Commission <sup>c</sup>	n/a	n/a	n/a	No	n/a
	UN-Women	Yes	Executive Board	Once a year (at annual session)	Management's response to Joint Inspection Unit reports in the annual report of the Executive Director	No, considered together with the annual report of the Executive Director	Yes	Yes (takes note)

Organization		Consideration by legislative organ and governing body	Name of legislative organ and governing body	Frequency of consideration	Document name	Stand-alone agenda item	Standing annual agenda item	Decision-making by legislative organ and governing body
	WFP	Yes	Executive Board	Once a year (at first regular session)	Reports by the Joint Inspection Unit relevant to the work of WFP	Yes, reports by the Joint Inspection Unit relevant to the work of WFP (as a separate item under Administrative and managerial matters).	Yes	Yes (takes note of the recommendations addressed to the executive head and endorses responses to the recommendations addressed to the legislative body)
Other United Nations bodies and entities	ITC	No	General Assembly, WTO General Council	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations
	UNAIDS	Yes	Programme Coordinating Board	Once a year (since 2019)	Report of the Independent External Oversight Advisory Committee (includes an update on the status of JIU recommendations)	No (except for the JIU review of the Management and administration of UNAIDS)	No	Yes (takes note)
Specialized agencies and IAEA	FAO	Yes	Conference, Council, Finance Committee	As requested by the Governing Body	Update on the status of recommendations presented in the JIU report	Yes, when requested by the Governing Body	No	Yes (Council endorses action proposed to it by the Finance Committee)
	IAEA	No	General Conference, Board of Governors	n/a	List of JIU reports issued in the previous year (provided to the Board of Governors annually)	No	No	No

Organization		Consideration by legislative organ and governing body	Name of legislative organ and governing body	Frequency of consideration	Document name	Stand-alone agenda item	Standing annual agenda item	Decision-making by legislative organ and governing body
	ICAO	Yes	Assembly, Council	Every session (three times a year) if a JIU report is available for consideration	(1) Individual JIU reports with recommendations addressed to ICAO (2) Status of implementation of recommendations of the Joint Inspection Unit (JIU) (3) Report of the Joint Inspection Unit (JIU) for [year] and Programme of Work for [year]	Yes	Yes	Yes (takes notes) As of 2024, ICAO secretariat has been requested to prepare a draft response on actions taken to address JIU recommendations, which should be presented for review and endorsement by the Committee on Governance
	ILO	Yes	International Labour Conference, ILO Governing Body	Once a year (at the third session of the year)	Matters relating to the Joint Inspection Unit	Yes, under Audit and Oversight Segment of the Programme, Financial Administrative Section (Plenary)	Yes	Yes (the Governing Body takes note of the actions proposed by the Office and provides guidance to the Office)
	IMO	Yes	Assembly, Council	At least once a year	Strategic, planning and reform – Internal Oversight, Ethics and Joint Inspection Unit	Yes, under agenda item Strategy, Planning and Reform	Yes	Yes (takes note and accepts recommendations addressed to the governing body)
	ITU	Yes	Plenipotentiary Conference, Administrative Council	Once a year by the Council	JIU reports on United Nations system-wide issues for a given period and recommendations to executive heads and legislative bodies	Yes, in Council or considered under Administrative matters	Yes	Yes (takes note and/or approves)

Organization		Consideration by legislative organ and governing body	Name of legislative organ and governing body	Frequency of consideration	Document name	Stand-alone agenda item	Standing annual agenda item	Decision-making by legislative organ and governing body
	UNESCO	Yes	General Conference, Executive Board, Special Committee	Once a year	Reports by the JIU of interest to UNESCO and the status of implementation of recommendations	Yes, during Special Committee meetings	Yes	Yes (the Executive Board takes note or states more specific actions to implement JIU recommendations, based on the information provided by the Special Committee)
	UNIDO	Yes	General Conference, Industrial Development Board	Once a year	Activities of the Joint Inspection Unit, Report by the Director General and Activities of the Joint Inspection Unit, Note by the Director General	Yes, under Industrial Development Board Activities of the Joint Inspection Unit	Yes	Yes (the Industrial Development Board takes note, based on the information contained in the report of the Director General)
	UN Tourism	Yes	General Assembly, Council	Once a year	Reform of the Organization: Progress on JIU recommendations	No	Yes	Yes (the Assembly (or Council, during non-Assembly years) approves and states more specific actions to implement JIU recommendations)
	UPU	Yes	Universal Postal Congress, Council of Administration, Committee 1 (Governance and Management of the Union)	Once a year	Report on the United Nations Joint Inspection Unit, Report by the International Bureau	Yes	Yes	Yes (Council of Administration takes note and/or makes comments based on information provided in the Report of Committee 1)

Organization		Consideration by legislative organ and governing body	Name of legislative organ and governing body	Frequency of consideration	Document name	Stand-alone agenda item	Standing annual agenda item	Decision-making by legislative organ and governing body
	WHO	Yes	World Health Assembly, Executive Board, Programme, Budget and Administration Committee (PBAC)	Once a year	Reports of the Joint Inspection Unit, Report by the Director-General	Yes, dedicated agenda item on JIU under Matters for Information or Action by the Committee	Yes	Yes (Executive Board takes note of the PBAC report, incl. recommendations, if any)
	WIPO	Yes	General Assembly, Conference, Programme and Budget Committee	Once a year	Progress report on the implementation of JIU recommendations	Yes, under Audit and Oversight	Yes	Yes (Programme and Budget Committee takes note and endorses Secretariat's assessment of the status of the implementation of the recommendations)
	WMO	Yes	Congress, Executive Council	Congress (every four years), Council (once a year)	Implementation of the Joint Inspection Unit recommendations	Yes (in Congress)	Yes	Yes (Congress takes note or states more specific actions to implement JIU recommendations)

<sup>a</sup> As set out in ST/SGB/2015/3.

<sup>b</sup> The General Assembly of the United Nations is the legislative organ of the following organizations: UNCTAD, UNEP, UN-Habitat, UNODC, UNDP, UNFPA, UNICEF, UNHCR, UNOPS, UNRWA, UN-Women and ITC. However, these organizations have their own governing bodies (as indicated in this annex). Some of the governing bodies (e.g. the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women) carry out oversight responsibilities, including the consideration of JIU reports and recommendations, while others (e.g. UNEP, UN-Habitat, UNODC and UNHCR) do not consider JIU reports and recommendations when carrying out their oversight responsibilities. The governing bodies of two organizations (UNRWA and ITC) do not have oversight mandates.

<sup>c</sup> The role of the Advisory Commission of UNRWA is to provide advice and assistance to the Commissioner-General of UNRWA in the execution of programmes; the General Assembly is the legislative organ for the organization.

## Annex VII

### Organizations that have provided information in the Joint Inspection Unit web-based tracking system on consideration of the Unit's reports by their legislative organs and governing bodies (as of December 2023)

	Reports	Number of participating organizations that provided information in the web-based tracking system	Response rate in percentage (%)
1.	JIU/REP/2021/6	10 out of 28	17
2.	JIU/REP/2021/5	8 out of 23	35
3.	JIU/REP/2021/4	7 out of 20	35
4.	JIU/REP/2021/3	10 out of 28	36
5.	JIU/REP/2021/2	10 out of 24	42
6.	JIU/REP/2021/1*	1 out of 1	100
7.	JIU/REP/2020/8	10 out of 28	36
8.	JIU/REP/2020/7	10 out of 27	37
9.	JIU/REP/2020/6	13 out of 28	46
10.	JIU/REP/2020/5	12 out of 28	43
11.	JIU/REP/2020/4*	0 out of 1	0
12.	JIU/REP/2020/3	6 out of 27	22
13.	JIU/REP/2020/2	10 out of 28	36
14.	JIU/REP/2020/1	9 out of 23	39
15.	JIU/REP/2019/9	11 out of 28	39
16.	JIU/REP/2019/8	10 out of 28	36
17.	JIU/REP/2019/7*	0 out of 1	0
18.	JIU/REP/2019/6	9 out of 21	43
19.	JIU/REP/2019/5	9 out of 27	33
20.	JIU/REP/2019/4	11 out of 28	39
21.	JIU/REP/2019/3	10 out of 24	42
22.	JIU/REP/2019/2	10 out of 28	36
23.	JIU/REP/2019/1*	1 out of 1	100
	<b>Average</b>	<b>187 out of 500</b>	<b>37.4</b>

\* These reports are reviews of management and administration in one participating organization.

*Note:* As indicated in annex VI of the present document, not all the legislative organs and governing bodies of the participating organizations consider JIU reports, and those organization that do consider JIU reports do not always record information in the web-based tracking system, which explains the low response rate indicated in this table.

## Annex VIII

### Consideration of Joint Inspection Unit reports by the audit and oversight committees of the participating organizations (2018–2022)

Organization		Name of audit and oversight committee	Inclusion of external oversight responsibilities in terms of reference	Explicit inclusion of JIU in terms of reference	Consideration of JIU reports and/or recommendations in annual report		
					Mentioned in general	Mentioned in detail	Recommendations related to JIU
United Nations Secretariat and its departments and offices <sup>a</sup>	United Nations	Independent Audit Advisory Committee	Yes	No	Yes	Yes	Yes
	UNCTAD	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations
	UNEP	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations
	UN-Habitat	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations
	UNODC	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations
Funds and programmes	UNDP	Audit and Evaluation Advisory Committee	Yes	No	No	No	No
	UNFPA	Oversight Advisory Committee	Yes	No	Yes	Yes	Yes
	UNHCR	Independent Audit and Oversight Committee	Yes	No	Yes	Yes	No (only conclusions and observations)
	UNICEF	Audit Advisory Committee	Yes	Yes	Yes	Yes	Yes
	UNOPS	Audit Advisory Committee	Yes	No	Yes	Yes	Yes
	UNRWA	Advisory Committee on Internal Oversight	Yes	No	Yes, in 2023 report	No	No
	UN-Women	Advisory Committee on Oversight	Yes	No	Yes	No	Yes
	WFP	Independent Oversight Advisory Committee	Yes	No	Yes	Yes	Yes
Other United Nations bodies and entities	ITC	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations
	UNAIDS	Independent External Oversight Advisory Committee	Yes	Yes	Yes	Yes	Yes

Organization		Name of audit and oversight committee	Inclusion of external oversight responsibilities in terms of reference	Explicit inclusion of JIU in terms of reference	Consideration of JIU reports and/or recommendations in annual report		
					Mentioned in general	Mentioned in detail	Recommendations related to JIU
Specialized agencies and IAEA	FAO	Oversight Advisory Committee	Yes	No	Yes	No	Yes
	IAEA	No audit and oversight committee	n/a	n/a	n/a	n/a	n/a
	ICAO	Evaluation and Audit Advisory Committee	Yes	Yes	Yes	Yes	Yes
	ILO	Independent Oversight Advisory Committee	Yes	Yes	Yes	Yes	Yes
	IMO	No audit and oversight committee	n/a	n/a	n/a	n/a	n/a
	ITU	Independent Management Advisory Committee	Yes	No	Yes	No	No
	UNESCO	Oversight Advisory Committee	Yes	No	Yes	No	No
	UNIDO	Independent Oversight Advisory Committee	Yes	Yes	Yes	Yes	Yes
	UN Tourism	No audit and oversight committee	n/a	n/a	n/a	n/a	n/a
	UPU	No audit and oversight committee	n/a	n/a	n/a	n/a	n/a
	WHO	Independent Expert Oversight Advisory Committee	Yes	No	Yes	Yes	Yes
	WIPO	Independent Advisory Oversight Committee	Yes	No	Yes	Yes	No
	WMO	Audit and Oversight Committee	Yes	Yes	Yes	Yes	Yes

<sup>a</sup> As set out in ST/SGB/2015/3.

## Annex IX

### Rates of acceptance and implementation of Joint Inspection Unit recommendations and recommendations under consideration (2017–2021)

Organization		Number of recommendations	Number of recommendations accepted	Rate of acceptance (%)	Number of recommendations under consideration	Rate of recommendations under consideration (%)	Number of recommendations implemented	Rate of implementation (%)
United Nations Secretariat and its departments and offices <sup>a</sup>	United Nations	237	177	74.7	19	8	127	71.8
	UNCTAD	110	82	74.5	5	4.6	57	69.5
	UNEP	150	50	33.3	1	0.7	46	92
	UN-Habitat	138	16	11.6	0	0	1	6.3
	UNODC	140	84	60	1	0.7	56	66.7
Funds and programmes	UNDP	186	118	63.4	20	10.8	114	96.6
	UNFPA	187	176	94.1	0	0	146	82.9
	UNHCR	176	116	65.9	4	2.3	104	89.7
	UNICEF	186	158	84.9	0	0	151	95.6
	UNOPS	184	164	89.1	1	0.5	155	94.5
	UNRWA	160	113	70.6	0	0	89	78.8
	UN-Women	188	141	75	23	12.2	113	80.1
Other United Nations bodies and entities	WFP	191	185	96.9	0	0	183	98.9
	ITC	87	78	89.7	0	0	60	76.9
Specialized agencies and IAEA	UNAIDS	177	154	87	9	5.1	109	70.8
	FAO	190	120	63.2	5	2.6	73	60.8
	IAEA	144	46	31.9	7	4.9	38	82.6
	ICAO	171	145	84.8	0	0	97	66.9
	ILO	187	130	69.5	9	4.8	110	84.6
	IMO	157	136	86.6	6	3.8	59	43.4
	ITU	172	149	86.6	4	2.3	53	35.6
	UNESCO	191	186	97.4	1	0.5	148	79.6
	UNIDO	192	146	76	25	13	91	62.3
	UN Tourism	149	95	63.8	41	27.5	25	26.3
	UPU	151	104	68.9	4	2.7	84	80.8
	WHO	190	157	82.6	14	7.4	131	83.4
	WIPO	156	142	91	0	0	134	94.4
	WMO	174	163	93.7	0	0	145	89
Average				74.8%		4.2%		76.4%

<sup>a</sup> As set out in ST/SGB/2015/3.

## Annex X

### Rates of acceptance and implementation of Joint Inspection Unit recommendations and recommendations under consideration by governing bodies and executive heads of participating organizations (2017–2021)

Organization		Rate of acceptance (%)		Rate of recommendations under consideration (%)		Rate of implementation of accepted recommendations (%)	
		Governing bodies	Executive heads	Governing bodies	Executive heads	Governing bodies	Executive heads
United Nations Secretariat and its departments and offices <sup>a</sup>	United Nations	63.4	79.5	9.7	7.2	82.2	68.2
	UNCTAD	47.1	79.6	11.8	3.2	87.5	67.6
	UNEP	6.7	40	3.3	0	100	91.7
	UN-HABITAT	4.6	12.9	0	0	0	6.67
	UNODC	9.5	68.9	0	0.8	100	65.9
Funds and programmes	UNDP	58.8	65.2	7.8	11.9	100	95.5
	UNFPA	92	94.9	0	0	89.1	80.8
	UNHCR	0	82.9	8.3	0.7	0	90.5
	UNICEF	75	88.4	0	0	94.4	95.9
	UNOPS	86.5	90.2	0	0.76	100	92.44
	UNRWA	86.4	64.7	0	0	73.7	81.3
	UN-Women	74	75.4	12	12.3	86.5	77.9
Other United Nations bodies and entities	WFP	98	96.5	0	0	97.9	99.3
	ITC	50	90.6	0	0	100	76.7
Specialized agencies and IAEA	UNAIDS	87.8	86.8	7.3	4.4	77.8	68.6
	FAO	66.7	61.87	2	2.9	79.4	53.5
	IAEA	5.6	40.7	0	6.5	100	81.8
	ICAO	89.8	82.8	0	0	77.3	70.3
	ILO	72.6	68.4	2	5.9	89.2	82.8
	IMO	87.5	86.3	5	3.4	42.9	43.6
	ITU	71.4	92.7	0	3.3	54.3	29.8
	UNESCO	96.1	97.7	0	0.7	83.7	78.1
	UNIDO	71.7	77.7	13.2	13	76.3	57.4
	UN Tourism	48.6	68.8	40.5	23.2	22.2	27.3

Organization		Rate of acceptance (%)		Rate of recommendations under consideration (%)		Rate of implementation of accepted recommendations (%)	
		Governing bodies	Executive heads	Governing bodies	Executive heads	Governing bodies	Executive heads
	UPU	64.3	70.6	0	3.7	88.9	77.9
	WHO	84.6	81.9	9.6	6.5	100	77
	WIPO	93	90.2	0	0	95	94.1
	WMO	95.9	92.8	0	0	95.7	86.2
Average		63.5 %	75.9 %	5 %	3.9 %	80.9 %	71.4 %

<sup>a</sup> As set out in ST/SGB/2015/3.

## Annex XI

### Joint Inspection Unit recommendations marked “not accepted” or “not relevant” by participating organizations (2017–2021)

Organization		Number of recommendations	Number of recommendations marked “not accepted”	Rate of recommendations “not accepted” (%)	Number of recommendations marked “not relevant”	Rate of recommendations “not relevant” (%)
United Nations Secretariat and its departments and offices <sup>a</sup>	United Nations	237	20	8.4	20	8.4
	UNCTAD	110	2	1.8	21	19.1
	UNEP	150	0	0	0	0
	UN-HABITAT	138	0	0	0	0
	UNODC	140	13	9.3	39	27.9
Funds and programmes	UNDP	186	13	7	35	18.8
	UNFPA	187	2	1	2	1
	UNHCR	176	10	5.7	40	22.7
	UNICEF	186	13	7	15	8.1
	UNOPS	184	7	3.8	10	5.4
	UNRWA	160	0	0	0	0
	UN-Women	188	5	2.7	18	9.6
Other United Nations bodies and entities	WFP	191	5	2.6	1	0.5
	ITC	87	0	0	3	3.5
Specialized agencies and IAEA	UNAIDS	177	1	0.6	1	0.6
	FAO	190	5	2.6	17	9
	IAEA	144	5	3.5	36	25
	ICAO	171	20	11.7	3	1.8
	ILO	187	34	18.1	13	6.9
	IMO	157	3	1.9	12	7.6
	ITU	172	3	1.7	4	2.3
	UNESCO	191	2	3.7	2	2.1
	UNIDO	192	10	5.2	11	5.7
	UN Tourism	149	2	1.3	11	7.4
	UPU	151	24	15.9	19	12.6
	WHO	190	4	2.1	15	7.9
	WIPO	156	1	0.6	13	8.3
	WMO	174	3	1.7	7	4
Average				4.4 %		7.7 %

<sup>a</sup> As set out in ST/SGB/2015/3.

## Annex XII

### Long-outstanding Joint Inspection Unit recommendations (2009–2013)<sup>a</sup>

Organizations		Total number of recommendations	Acceptance		Implementation		
			No information provided	Under consideration	No information provided	Not started	In progress
United Nations Secretariat and its departments and offices <sup>b</sup>	United Nations	327	0	26	0	0	8
	UNCTAD	166	0	0	0	0	0
	UNEP	192	0	0	1	0	18
	UN-HABITAT	197	162	0	0	0	0
	UNODC	189	0	0	0	2	9
Funds and programmes	UNDP	224	0	0	0	0	6
	UNFPA	230	0	0	0	0	0
	UNHCR	224	0	0	0	0	0
	UNICEF	224	0	0	0	0	0
	UNOPS	162	0	0	0	0	0
	UNRWA	206	0	0	1	0	0
	UN-Women	52	0	1	0	0	5
	WFP	240	0	0	0	0	0
Other United Nations bodies and entities	ITC	22	0	0	0	0	0
	UNAIDS	51	0	0	0	0	0
Specialized agencies and IAEA	FAO	225	0	1	0	0	5
	IAEA	212	0	0	0	0	0
	ICAO	219	0	1	0	1	2
	ILO	231	0	4	0	0	8
	IMO	219	0	7	0	4	6
	ITU	233	0	4	1	3	12
	UNESCO	246	0	0	0	0	1
	UNIDO	231	0	1	0	0	0
	UN Tourism	223	0	0	0	0	1
	UPU	216	0	0	0	0	1
	WHO	258	0	0	0	0	0
	WIPO	215	0	0	0	0	0
	WMO	234	0	0	0	0	0
Total		5 668	162	45	3	10	82

<sup>a</sup> The information in this table does not include the numbers of recommendations that have been accepted and implemented or that have been not accepted or that have been considered not relevant in the period 2009–2013.

<sup>b</sup> As set out in ST/SGB/2015/3.

## Annex XIII

## Joint Inspection Unit focal points in the participating organizations

Organization		Function	Office	Focal point status	Level	Direct reporting line to the executive head or senior management	Number of additional focal points
United Nations Secretariat and its departments and offices <sup>a</sup>	United Nations	Chief, Oversight Coordination Section, Business Transformation and Accountability Division	Department of Management Strategy, Policy and Compliance	Main focal point	P-5	No	4
	UNCTAD	Director, Senior Oversight Focal Point	Programme Support and Management Service	Main focal point	P-5	Yes	3
	UNEP	Chief of Staff	Executive Office	Main focal point	P-5	Yes	3
	UN-HABITAT	Chief, Evaluation Unit	Office of the Executive Director	Main focal point	P-5	Yes	0
	UNODC	Deputy Director-General of UNOV and Deputy Executive Director of UNODC	Division for Management	Main focal point	D-2	Yes	2
Funds and programmes	UNDP	Management Specialist Compliance Division	Office of Budget, Performance and Compliance, Bureau for Management Services	Main focal point	P	No	1
	UNFPA	Coordinator, Enterprise Risk Management and Oversight Compliance	Office of the Executive Director	Main focal point	P-5	Yes	0
	UNHCR	Oversight Officer	Inspector General's Office	Main focal point	P-3	No	0
	UNICEF	Business Analysis Specialist	Office of the Comptroller	Main focal point	P-3	No	2
	UNOPS	Director	Internal Audit and Investigations Group	Main focal point	D-1	Yes	2
	UNRWA	Deputy Chief of Staff	Executive Office of the Commissioner-General	Main focal point	P-5	No	1
	UN-Women	Business Management Analyst Strategy, Planning, Resources and Effectiveness Division	Management and Administration	Main focal point	P-3	No	0

Organization		Function	Office	Focal point status	Level	Direct reporting line to the executive head or senior management	Number of additional focal points
	WFP	Chief Risk Officer and Director	Risk Management Division, Risk and Accountability Branch	Main focal point	D-2	Yes	3
Other United Nations bodies and entities	ITC	Associate Monitoring and Evaluation Officer	Independent Evaluation Unit, Strategic Planning, Performance and Governance, Office of the Executive Director	Main focal point	P-2	No	0
	UNAIDS	Senior Compliance Officer	Risk Management and Compliance Planning, Finance and Accountability Department	Main focal point	P-5	No	1
Specialized agencies and IAEA	FAO	Assistant Director-General	Office of Strategy, Programme and Budget	Main focal point	ADG	Yes	1
	IAEA	Director	Office of Internal Oversight Services	Main focal point	D-1	Yes	2
	ICAO	Chief	Office of Internal Oversight	Main focal point	D-1	Yes	1
	ILO	Director	Strategic Programming and Management Department	Main focal point	D-2	Yes	3
	IMO	Acting Head, Internal Oversight and Ethics Office	Office of the Secretary-General	Main focal point	P-5	Yes	3
	ITU	Senior External Affairs Officer	United Nations Affairs Division	Main focal point	P-4	Yes	0
	UNESCO	Head of Internal Audit	Internal Oversight Service	Main focal point	P-5	Yes	3
	UNIDO	Director	Office of Evaluation and Internal Oversight	Main focal point	D-1	Yes	1
	UN Tourism	Internal Coordination Officer	Office of the Secretary-General	Main focal point	P-4	Yes	0
	UPU	Coordinator, Governance and Internal Control Programme	Administration and Cabinet Directorate	Main focal point	P-2	Yes	2
	WHO	Senior Advisor, Organizational Learning Directorate	Office of the Director-General	Main focal point	D-2	Yes	0
	WIPO	Assistant Controller	Office of the Controller	Main focal point	D-1	Yes	3
	WMO	Director	Internal Oversight Office	Main focal point	D-1	Yes	1

<sup>a</sup> As set out in ST/SGB/2015/3.

## Annex XIV

### Time taken to issue the Secretary-General's notes on Joint Inspection Unit reports, with comments by CEB (2020–2021)

JIU report	Short title	Type of report	Sent to participating organizations for action	Secretary-General's note with CEB comments issued	Time taken to issue Secretary-General's note from date report sent to organizations
JIU/REP/2021/6	Business continuity	System-wide	17/03/2022	29/07/2022	4.5 months
JIU/REP/2021/5	Ethics function	System-wide	31/03/2022	01/08/2022	4 months
JIU/REP/2021/4	Implementing partners	System-wide	22/02/2022	01/08/2022	5.5 months
JIU/REP/2021/3	Cybersecurity	System-wide	09/11/2021	07/06/2022	7 months
JIU/REP/2021/2	Landlocked developing countries	System-wide	22/07/2021	07/06/2022	10.5 months
JIU/REP/2020/8	Environmental sustainability	System-wide	18/03/2021	13/08/2021	5 months
JIU/REP/2020/7	Blockchain	System-wide	30/03/2021	16/09/2021	5.5 months
JIU/REP/2020/6	Multilingualism	System-wide	16/12/2020	16/07/2021	8 months
JIU/REP/2020/5	Enterprise risk management	System-wide	19/10/2020	29/01/2021	3 months
JIU/REP/2020/3	Common premises	System-wide	29/09/2020	29/01/2021	4 months
JIU/REP/2020/2	Policies and platforms in support of learning	System-wide	03/09/2020	20/01/2021	4.5 months
JIU/REP/2020/1	Investigation function	System-wide	23/09/2020	21/01/2021	4 months
<b>Average for 2020–2021</b>					<b>5.5 months</b>

*Note:* The Secretary-General's notes on JIU reports, with comments by CEB, are issued under the United Nations document symbol of the previously circulated report supplemented by the suffix "Add.1".

## Annex XV

### Implementation of the good practice proposed in JIU/REP/2017/5 for the consideration of Joint Inspection Unit reports by the legislative organs and governing bodies (2023)

Participating organization	Good practice <sup>a</sup> for considering JIU reports: A report should be sent by the executive head (or other function) of the participating organization to the legislative organs/governing bodies listing all relevant JIU reports and notes issued during the preceding year, with reference to the JIU website and hyperlinks to the reports/notes and related CEB comments, including:			
	A summary of the JIU reports/notes and recommendations (incl. hyperlinks)	A summary of the relevant CEB comments (incl. hyperlinks)	An annex with a table showing all recommendations (addressed to the executive head and the legislative organ/governing body), and indicating the status of their acceptance and implementation, with comments, as applicable, and the responsible official/unit – for the purposes of transparency and accountability	An annex containing information on the status of implementation of previous years' recommendations until their full implementation
United Nations	No	No	No	No
UNCTAD	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations
UNEP	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations
UN-Habitat	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations
UNODC	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations
UNDP	Yes	Yes	Yes	Yes
UNFPA	Yes	Yes	Yes	Yes
UNHCR	No	No	No	No
UNICEF	Yes	Yes	Yes	Yes
UNOPS	Yes	No	Yes	Yes
UNRWA <sup>b</sup>	No	No	No	No
UN-Women	No	Yes	Yes, but the table shows only recommendations addressed to the legislative organs and governing bodies	No
WFP	No	Yes	Yes	Yes
ITC	Same as United Nations	Same as United Nations	Same as United Nations	Same as United Nations
UNAIDS	No	No	No	No
FAO	No	No	Yes	No
IAEA <sup>b</sup>	No	No	No	No
ICAO	Yes	Yes	Yes	Yes

Participating organization	Good practice <sup>a</sup> for considering JIU reports: A report should be sent by the executive head (or other function) of the participating organization to the legislative organs/governing bodies listing all relevant JIU reports and notes issued during the preceding year, with reference to the JIU website and hyperlinks to the reports/notes and related CEB comments, including:			
	A summary of the JIU reports/notes and recommendations (incl. hyperlinks)	A summary of the relevant CEB comments (incl. hyperlinks)	An annex with a table showing all recommendations (addressed to the executive head and the legislative organ/governing body), and indicating the status of their acceptance and implementation, with comments, as applicable, and the responsible official/unit – for the purposes of transparency and accountability	An annex containing information on the status of implementation of previous years' recommendations until their full implementation
ILO	Yes	Yes	Yes	Yes, but the information is limited to the three previous years
IMO	Yes	No	Yes, but the table shows only recommendations addressed to the legislative organs and governing bodies	No
ITU	No, hyperlinks to the JIU reports are provided	Yes	Yes	No
UNESCO	Yes	No	Yes, but the table shows only recommendations addressed to the legislative organs and governing bodies	Yes, but the information is limited to the two previous years
UNIDO	No	Yes	Yes, but the table shows only recommendations addressed to the legislative organs and governing bodies	No
UN Tourism	No	No	Yes	Yes
UPU	Yes	No	Yes, but only issued as a pdf document available to member States on the UPU website	Yes
WHO	Yes	No	Yes	Yes
WIPO	No	Yes	Yes	Yes
WMO <sup>c</sup>	Yes	Yes	Yes, but the table shows only recommendations addressed to the legislative organs and governing bodies	Yes

<sup>a</sup> See box 1 in the present report.

<sup>b</sup> The governing bodies of UNRWA and IAEA do not consider JIU reports.

<sup>c</sup> The Executive Council that is convened in the intervals between the Congress sessions considers all JIU recommendations addressed to both the executive head and the legislative/governing bodies.

Annex XVI

Overview of actions to be taken by the participating organizations on the recommendations of the Joint Inspection Unit

		Intended impact	P a r t i c i p a t i n g   o r g a n i z a t i o n s   o f   t h e   J o i n t   I n s p e c t i o n   U n i t																										
			United Nations	UNAIDS	UNCTAD	ITC	UNDP	UNEP	UNFPA	UN-Habitat	UNHCR	UNICEF	UNODC	UNOPS	UNRWA	UN-Women	WFP	FAO	IAEA	ICAO	ILO	IMO	ITU	UNESCO	UNIDO	UN Tourism	UPU	WHO	WIPO
Report	For action		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	For information		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Recommendation 1		f		E														E			E	E			E				
Recommendation 2		f	L	L			L		L		L		L		L	L	L	L	L	L	L	L	L	L	L	L	L	L	L
Recommendation 3		a	E		E		E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 4		a	L																										
Recommendation 5		a	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 6		a	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E

Legend:

- L: Recommendation for decision by legislative organ and/or governing bodies
- E: Recommendation for action by executive head
- Recommendation does not require action by this organization

Intended impact:

- a: Enhanced transparency and accountability b: Dissemination of good/best practices c: Enhanced coordination and cooperation d: Strengthened coherence and harmonization
- e: Enhanced control and compliance f: Enhanced effectiveness g: Significant financial savings h: Enhanced efficiency i: Other.