United Nations

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

Report of the Joint Inspection Unit

Prepared by Jesús S. Miranda Hita

JIU/REP/2025/3

Original: English

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United Nations • New York, 2025

About the Joint Inspection Unit

The Joint Inspection Unit (JIU) is the only independent external oversight body of the United Nations system mandated to conduct evaluations and inspections system-wide. JIU works to secure efficiency and transparency and to promote greater coordination between the United Nations entities.

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

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

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Summary of main findings and conclusions

The present review is focused on donor reporting and oversight conditionalities linked to voluntary contributions that go beyond the information and assurance provided as standard by Joint Inspection Unit (JIU) participating organizations. Such requests were found to cover the areas of audit, evaluation, investigation, risk, programme monitoring, financial reporting and entity-wide reviews.

Through the review, it was confirmed that the trend of increasing donor oversight on voluntary contributions already observed by JIU in 2017 has continued. The surge is driven by new requests from existing donors and from new and increasingly significant donors, including international financial institutions and climate funds.

The categories of requests that organizations are currently finding more burdensome include requests related to audit-type information, investigation-related requests and entity-wide reviews.

The main impact of those requests is financial, as donors cover the costs of their agents, but do not always cover the costs incurred by the organizations. There are also concerns that some donor conditions may unduly influence the systems and activities of United Nations organizations and their independence and exclusive international character.

Donor requests are driven primarily by increased reliance on voluntary funding, which challenges oversight systems originally designed for assessed contributions; by heightened competition and scrutiny over voluntary funds; and by limited visibility by governing bodies into donor agreements accepted by management. To date, the impact of numerous multilateral and internal United Nations initiatives to streamline donor requests has been limited.

The review revealed some variations in interpretations of the legal framework of JIU participating organizations and a misalignment between the standard assurance provided by United Nations entities, on the one hand, and donor reporting and oversight needs, on the other.

It is in everyone’s best interest that the United Nations system be as efficient and effective as possible. It is therefore important to avoid unnecessary duplications in requests, to be responsive to donors’ needs and to ensure that all additional requests are financially covered by those making them, while upholding human rights and core United Nations principles.

The report contains 7 formal recommendations (1 addressed to the governing bodies and 6 to the executive heads of JIU participating organizations) and 12 informal recommendations, all of which are expected to enhance transparency and accountability regarding donor requests, while increasing the efficiency of the overall process.

Abbreviations and acronyms

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
MOPAN	Multilateral Performance Network
OCHA	Office for the Coordination of Humanitarian Affairs
OHCHR	Office of the High Commissioner for Human Rights
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	World Tourism Organization
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UPU	Universal Postal Union
WFP	World Food Programme

WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization

I. Introduction

1. The present review was included in the Joint Inspection Unit (JIU) programme of work for 2024. The subject of the review falls under the thematic area of "accountability and oversight functions and systems of organizations" of the JIU strategic framework for the period 2020–2029.[1]

2. It builds on two JIU reports from 2017, entitled "Review of donor-led assessments of the United Nations system organizations" (JIU/REP/2017/2) and "Review of donor reporting requirements across the United Nations system" (JIU/REP/2017/7).

A. Objectives, scope and intended impact

3. **Objectives**. The main objectives of the review are to map donor reporting and oversight requirements and requests, understand their rationale and implications for the organizations and assess conditionalities against relevant principles and regulations, considering the perspectives of the United Nations system organizations and of the donors.

4. **Scope**. The scope of the review is system-wide and includes all 28 JIU participating organizations, namely the United Nations Secretariat, its departments and offices, the United Nations funds and programmes, the United Nations specialized agencies and the International Atomic Energy Agency.

5. **Focus**. The aim of the review is to evaluate donor-led assessments and oversight requirements that go beyond information and assurance provided as standard by JIU participating organizations to all their donors. It is focused on voluntary non-core contributions.

6. **Intended impact**. The intended impact of the review is to foster better understanding and cooperation among donors and JIU participating organizations; to strengthen coherence and coordination among JIU participating organizations; and to enhance transparency and accountability regarding the use of donor funds and, consequently, to improve the effectiveness and efficiency thereof. The intention of the review is also to identify good practices.[2]

B. Approach and methodology

7. **Methodology**. The review was based on desk reviews of relevant documents, questionnaires sent to JIU participating organizations, semi-structured interviews with major stakeholders, including selected donors, and quantitative data analysis of funding trends.

8. **Compliance**. The review was conducted in accordance with the statute of the Joint Inspection Unit and its internal procedures. Due consideration was given to protecting the confidentiality of stakeholders who responded to questionnaires or participated in interviews.

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[1] Two JIU outputs were produced: (a) the present report, focused on the main findings and conclusions, which includes all formal and informal recommendations and is available in the six official languages of the United Nations; and (b) a document providing a broader legal analysis, more detailed data and analysis and related supplementary information, issued under the symbol JIU/REP/2025/3 [Expanded report].

[2] Formal and informal recommendations appear in bold in the present report.

9. **Quality assurance**. For quality assurance purposes, in accordance with article 11 (2) of the JIU statute, the draft report underwent an internal peer review to test the recommendations against the collective wisdom of the Unit. The revised report was then circulated to the JIU participating organizations to correct any factual errors and provide comments on the findings, conclusions and recommendations. As part of this quality assurance process, donors who were interviewed during the review were also given the opportunity to review the information concerning them. All comments were taken into consideration in finalizing the report, although the final responsibility for the review rests solely with the author.

10. **Independence**. In fulfilling its professional and ethical obligations, the team was not subject to any external influence that could have affected its independence, fairness, neutrality or professional integrity during the planning, execution and drafting phases of the report.

11. **Limitations**. Not all the information received from JIU participating organizations met the required standards, and some questionnaire responses were received after multiple deadline extensions, which affected the timeliness and completeness of the review. Many donor agreements and donor assessments were not shared by participating organizations, and the information received on the costs of those additional requests was also limited.

12. **Acknowledgments**. The Inspector wishes to express his appreciation to all the officials of JIU participating organizations and other organizations who assisted with the preparation of the present report, as well as to the representatives of donor Governments, the European Union, the Organization for Economic Co-operation and Development, the Multilateral Performance Network (MOPAN) and other public and private institutions who willingly shared their knowledge, expertise and views on the subject matter of the review.

II. Types of donor requests

13. **Categories**. Donor requests may vary by donor, by level of funding, by type of activities funded and by how those activities are implemented.[3] The review led to the identification of seven recurring categories of requests, which cover multiple processes and which go beyond merely audit-type requests.[4] Given that not all of those categories are systematically discussed in the context of donor oversight requests, **the Inspector suggests that, when addressing the issue of donor requests, United Nations organizations make reference to the proposed JIU standard classification, to ensure that all requests are taken into account and addressed consistently, both within and across organizations.**

A. Audit-type requests

14. **Description**. This category includes requests for audit, information or evidence on specific donor-funded expenditure or broader processes, such as procurement, social and environmental safeguards and assessments of compliance with the donor's contractual conditions and standards. There has been an increase in the number and

[3] The highest level of complexity arises when donor contributions are commingled with other funding sources, as responding to reporting or oversight requests limited solely to a specific donor's contribution can be very challenging.

[4] See annex I for examples of requests under each category and annex II for a mapping of requests by donors and by JIU participating organizations.

depth of these requests since 2021, confirming the trend already observed by JIU in 2017.

15. **Donors**. The donors mentioned most frequently with respect to this category are the European Union, international development banks, vertical funds[5] and some Member States, such as France, Germany, Sweden, the United Kingdom of Great Britain and Northern Ireland and the United States of America.

16. **Access to documents**. Donor contribution agreements often include generic access clauses for financial documents, with some allowing "on-the-spot checks" and "expenditure verifications". The European Court of Auditors and some donors, such as the United States, also seek direct and complete access to financial documents and supporting evidence. The Financial and Administrative Framework Agreement between the European Union and the United Nations[6] allows the European Union access, subject to certain criteria and conditions, to supporting documents for an agreed sample of transactions, reviewed by certified accountants or auditors appointed by the European Union. Spot checks are normally carried out by donor staff, while more comprehensive reviews are carried out by consultants (hired by the donor or the organizations themselves), who are normally registered statutory auditors. In a limited number of cases, these requests are being satisfied through the external auditors of the organization itself.

17. **Financial audits**. Requests for specific audits of country offices or processes often arise from donor concerns regarding fund usage. Some agreements, like those with the World Bank, allow the internal auditors of JIU participating organizations to conduct these audits, while others require external auditors.[7] The additional costs are usually borne by donors; in some cases, they are reimbursed by the donors only if their concerns were unsubstantiated.

B. Evaluation requests

18. **Description**. This category includes requests for information or evaluations on outputs and outcomes of the activities funded by the donor. Noting that, in donor agreements, the term "evaluation" is not used consistently and is sometimes replaced with "reviews" or "monitoring", **the Inspector suggests that United Nations organizations clarify the meaning of the terms used to ensure consistency in understanding what is available as standard and what might be provided upon request to donors.**

19. **Decentralized evaluations**. Evaluation requests are generally less contentious than audit requests, as they are often budgeted in the project documents and conducted under the management's responsibility, although the independent evaluation offices

[5] Vertical funds are specialized financing mechanisms that are typically focused on a single sector, such as health or the environment, and that pool resources from various donors. They often operate independently of traditional multilateral organizations.

[6] The Agreement provides the overarching framework governing the contribution-specific agreements between the European Union and all JIU participating organizations except the Joint United Nations Programme on HIV/AIDS, the World Tourism Organization, the Universal Postal Union and the World Intellectual Property Organization. See www.undp.org/sites/g/files/zskgke326/files/migration/brussels/un_fafa_consolidated_2018.pdf. See also Regulation (European Union, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, art. 129 (1).

[7] The United Nations Development Programme has indicated that it accommodates donor audit requests within the mandate of its Office of Audit and Investigations, which is a good practice. It is further acknowledged that such audits may not only be conducted by the Office of Audit and Investigations itself, but also be outsourced to external entities.

of many United Nations organizations provide general methodological guidance and quality review.

20. **Donor-led evaluations**. Examples were found of tripartite evaluations, conducted jointly by donor organizations, recipient Governments and United Nations organizations, as well as of donors conducting their own evaluations, although, in the latter cases, JIU participating organizations were often allowed to participate in the process. However, concerns remain about potential donors' access to confidential information through these processes and about the risks of overlap with and duplication of evaluations included in the annual evaluation plan of the independent evaluation functions. **The Inspector believes that participating organizations should ensure that donor-led evaluations align with the generally accepted ethical standards and principles for conducting evaluations; that they safeguard confidentiality and data protection; and that they are designed and implemented in a manner that complements, rather than duplicates, existing evaluation systems. The Inspector also believes that the lack of coordination and communication surrounding these evaluations should be addressed by participating organizations through the inclusion of appropriate provisions in funding agreements.**

C. Investigation-related requests

21. **Description**. Standard agreements typically include provisions for informing donors of substantiated allegations. However, an increasing number of donors have also been requesting information on suspected allegations even before investigations begin, as well as progress reports on ongoing investigations. In some cases, donors are even including clauses in the agreements whereby funding can be frozen as soon as they learn of suspected allegations.

22. **Sharing information**. The Inspector is concerned that staff of United Nations entities, who are bound by their international character and accountable only to their employing organizations, are being invited by some donors to report alleged misconduct through donor channels. This practice may undermine the autonomy and independence of their employing entities and the duty of Member States to cooperate in good faith. Moreover, few agreements include reciprocity clauses requiring donors to inform United Nations organizations of suspected misconduct involving their funds. **The Inspector believes that all funding agreements should include such a reciprocity clause to ensure that the JIU participating organizations concerned can take appropriate action.**

23. **Agreements between offices of investigation**. Existing bilateral agreements between the investigation functions of the largest donors and those of recipient organizations facilitate the exchange of information while upholding confidentiality.

24. **Donor-led investigations**. Donors are increasingly seeking to conduct or join investigations into United Nations personnel, implementing partners or suppliers. The investigation charters of most international financial institutions and vertical funds allow them to conduct investigations across all funded entities, including United Nations organizations. This poses a clear risk of undermining the independence and autonomy of United Nations entities' internal investigation functions. The Inspector wishes to highlight a potential gap arising from the absence of explicit provisions in certain United Nations policies that reaffirm the exclusive mandate of the

organization's internal function to conduct investigations, unless the matter is referred to national authorities in accordance with relevant regulations.[8]

25. **Concerns**. The Inspector is particularly concerned of the potential impact of investigation-related requests on the rights of individuals suspected of misconduct and the protection of whistleblowers, victims and witnesses, thus undermining trust in the investigation processes of United Nations entities. **The Inspector strongly encourages JIU participating organizations to make all possible efforts to convey these concerns to donors requesting information or activities that could jeopardize due process and the rights of victims, whistleblowers, witnesses and suspected individuals and to limit the information provided to what can be allowed under relevant formal agreements.**

26. **Terminology**. It is also concerning that many agreements do not refer to proper "investigations", but to "reviews", "evaluations" or "other assessment measures", which could nonetheless ultimately lead to true investigations with potential legal implications. **The Inspector believes that, regardless of the terminology, more clarity on information on investigations to be shared with donors and the allocation of responsibilities between the parties is needed to uphold the principles of legal certainty and due process, while ensuring that all cases of misconduct are thoroughly investigated.**

D. Risk requests

27. **Description**. While donors often receive information on risks specific to their funded activities, they are increasingly requesting internal risk registers covering the entire organization or the departments involved in the implementation of the activities funded or asking for new project risk registers aligned with their own risk frameworks and templates. The United States, for example, requests country-specific risk registers for high-risk contexts. Such requests, often absent from legal agreements, are typically followed by inquiries into mitigation and risk management measures.

28. **Partners**. Humanitarian organizations also frequently receive requests for risk information on implementing partners and subcontractors.

29. **Trends**. Over the past three years, the volume of risk requests has increased, mostly for humanitarian organizations, and further increases are expected. Although the trend of donors requesting tailored risk monitoring and reporting may lead to inefficiencies and divert resources away from implementation, most organizations assess the burden of these requests as medium.

E. Programme monitoring requests

30. **Description**. Many donor agreements contain acknowledgement of donors' rights to request additional information from organizations to ensure that results are achieved and that resources are used as intended. Increasingly, this has become a request to produce multiple progress reports, detailed data sheets, information on partners and reports using the donor's own indicators, with donors also conducting their own detailed monitoring missions. The donors most frequently mentioned by JIU participating organizations in this category include the European Union, which has recently introduced a new online system for tracking and reporting results,

[8] In its resolution 62/63, the General Assembly underscored the need to take all appropriate measures to ensure that crimes committed by United Nations officials and experts on mission did not go unpunished.

requiring United Nations organizations to upload data on specific donor indicators to the portal;[9] international development banks; vertical funds; and several Member States.

31. **Third-party monitoring**. Many organizations are increasingly concerned about the rise in third-party monitoring activities. Without a clear and agreed definition, third-party monitoring risks becoming a catch-all for requests that extend beyond gathering evidence on implementation. **To prevent controversy, legal uncertainty and inefficiency, and to ensure that third-party monitors are bound by the same confidentiality obligations as the donors, the Inspector suggests that JIU participating organizations develop and negotiate a framework with donors for all third-party monitoring activities.**[10]

32. **Trends**. The organizations reporting the highest burden from this category of requests are those involved in humanitarian responses and in the health sector. This type of request is not expected to decrease.

F. Financial reporting

33. **Description**. Many donors are increasingly asking for detailed or more frequent financial reporting, beyond the reports produced by JIU participating organizations as standard for all donors.

34. **Costs**. Not all organizations can readily generate customized reports and, in many cases, donors do not cover the additional costs incurred for this reporting.

35. **Trends**. The European Union, international development banks, vertical funds and Member States like Australia, Canada, Germany, the United Kingdom and the United States are the donors most frequently cited by organizations as making requests in this category. Most organizations expect this type of request to continue increasing in the future.

G. Entity-wide reviews

36. **Description**. This category includes donor requests to review an organization's key policies, procedures and systems against donor-set standards, usually as a prerequisite for eligibility to receive voluntary funding.

37. **Implications**. Gaps between existing systems and donor standards may prompt donors to request policy changes, with some allowing for interim oversight measures until changes are implemented.

38. **Transparency**. The climate funds, the European Union and MOPAN are very transparent on the methodology followed, while development banks and some Member States, such as Australia, Germany, the United Kingdom and the United States, do not make their full methodology public.

39. **Frequency**. Climate fund accreditation reviews are carried out every five years, while other reassessments are undertaken only when significant changes occur. None of the donors have special provisions exempting United Nations organizations from any of these reviews, despite some donors being members of the organizations' governing bodies.

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[9] This is in addition to the missions carried out by external consultants under the Results Oriented Monitoring system of the European Union.

[10] The Inspector notes that some participating organizations, including the World Food Programme, have already developed internal frameworks to that end, which could be leveraged to implement this informal recommendation across the system.

40. **Methodology**. A comparison of the methodologies used by the European Union, the climate funds, the World Bank and MOPAN showed that they all assessed organizations against similar standards with regard to administration, finance, project management, programme design, implementation, monitoring and oversight processes. MOPAN emphasizes programme-level questions, while the European Union has increased its focus on data privacy and transparency.

41. **Duplication**. Some efforts in reducing duplication in entity-wide reviews were noted, such as climate funds mutually recognizing each other's accreditation as a way to "fast-track" the accreditation process or the conduct of joint reviews by Australia and the United Kingdom. Nonetheless, such efforts remain limited, and more can be done to avoid duplication and the inefficient use of public funds.

42. **Trends**. Over time, the number and depth of these reviews have increased, due to the rise in vertical funds and development banks as donors and to additional regulations introduced by donors with which organizations are expected to comply. These requests are regarded as quite burdensome by most organizations, but some also recognize the benefits that they can bring to the organization.

43. **Accountability framework**. Given that a large portion of the information requested as part of the entity-wide reviews and accreditation processes should be already included in the accountability frameworks of the organizations and in the annual statement of internal control of the executive heads, **the Inspector encourages all JIU participating organizations to implement the recommendations in the report of JIU on accountability**[11] **to improve the quality of such documents, thereby facilitating the more effective management of those donor requests.**

44. **Availability of key documents**. It was also found that, for most organizations, key relevant documents were not easy to find, as they were saved in different places, be it the organization's main website, the website section of its executive board or, in some cases, in password-protected sections of the main website.[12]

45. The following recommendation is expected to enhance transparency and accountability, while increasing the efficiency of donor-driven assessment processes.

Recommendation 1

By the end of 2027, the executive heads of the United Nations system organizations should, where appropriate, publicly make available references to their key regulations and rules, together with relevant oversight charters, policies and reports, to facilitate access and analysis by relevant stakeholders. In addition, United Nations system organizations should consider creating a common web page that could serve as a gateway to such publicly available information.

46. **Existing information and assessments**. It was found that voluntary funding agreements did not include a description of the most relevant assurance-type work carried out by management or the internal oversight functions. Including such details could potentially reduce the volume of requests for information concerning entity-wide assessments.

47. The following recommendation is expected to enhance efficiency in negotiating donor conditionalities.

[11] JIU/REP/2023/3.

[12] The website of the Representatives of Internal Audit Services of the United Nations Organizations includes a link to all public internal audit reports of United Nations agencies, which is a good practice. See https://unrias.org/country-audit-overview.

Recommendation 2

The executive heads of United Nations system organizations should ensure that, by the end of 2027, all new funding agreements include either a description of the level and types of assurance provided to donors, through the organization's internal oversight, risk management, compliance, programme monitoring and other relevant functions, or a reference to publicly available explanations of such assurance mechanisms.

48. **Changing donor standards**. It was also noted that JIU participating organizations did not consistently engage with donors to stay abreast of their evolving regulatory frameworks related to reporting and oversight conditionalities related to their funding. **The Inspector encourages JIU participating organizations to work together to closely monitor changes in donor requirements, engage in open discussions with donors about the potential impact of these changes and initiate internal discussions at an early stage, to prevent disruption of funding due to non-compliance with new requirements.**[13]

III. Impact of donor requests

49. **Capacity gaps**. Over 50 per cent of the largest JIU participating organizations with annual revenue exceeding $4 billion described the impact of donor reporting and oversight conditionalities as a "high burden". Overall, almost 60 per cent of JIU participating organizations, including many of the largest organizations, stated that they did not have adequate capacity to respond to these requests.

50. **Financial**. Donor requests on JIU participating organizations have a financial impact, as donors typically cover the direct costs of their own agents involved in these processes, but do not always cover the additional costs incurred by the organizations in dealing with these requests. **The Inspector encourages JIU participating organizations to systematically track the direct and indirect cost of these activities as the initial step to ensuring they are properly identified and covered under relevant regulations and contractual provisions.**

51. **Programmatic**. JIU participating organizations also highlighted that lengthy contract negotiations have had an impact on programmatic activities, through the delayed start of new projects or the disruption of ongoing projects. Moreover, staff end up prioritizing responding to donor requests over their regular tasks.

52. **Governance**. There is also increased concern that, as voluntary contributions rise, the standards of a few donors are increasingly influencing the strategic plans and governance systems of the organizations and risk eroding key United Nations principles, including impartiality and confidentiality. This risk is heightened as many governing body members are unaware of the additional donor requests agreed upon by management.

53. **Positive impact**. Although donor conditions are sometimes burdensome, some organizations have reported a positive impact stemming from their interactions with donors, for example in environmental and social safeguards and data privacy standards.

[13] This is currently being done by some participating organizations through their liaison offices in donor capitals.

IV. Understanding donor needs for more transparency and accountability

54. The review resulted in the identification of different causes leading to the current level of reporting and oversight requests from donors.

55. **Increasing voluntary contributions**. The United Nations system has become increasingly reliant on voluntary contributions, which, along with other funding sources, accounted for 80 per cent of total revenue in 2023.[14] These contributions are governed by formal agreements that allow donors, as agreed with the participating organization, to specify conditions such as reporting frequency, type and depth, including details on the use of the funds, that are not required in the case of assessed contributions, for which standard reporting and oversight are already codified in the respective regulatory framework of the United Nations system entity.[15] In addition, most donors tend to wish to apply the same conditions to United Nations entities as they apply to all other recipients of their funding, usually because their legislation or their own rules require them to do so. Moreover, Member States are requesting different conditions depending on how the funds are channelled to participating organizations, whether directly or indirectly through other entities, further complicating the situation, as this places an additional burden on recipient organizations.[16]

56. **Misalignment of internal audit with donor needs**. There are significant differences in focus between internal audit functions and donor expectations. As indicated by the United Nations System Chief Executives Board for Coordination (CEB),[17] "internal audits are conducted on the basis of a risk-based audit plan to satisfy the needs of a given entity and its governing body. Undertaking specific audits, upon the request of donors, falls out of the scope of such risk-based plans and requires a different governance structure, infrastructure and skill set to fulfil the needs of specific groups of stakeholders".[18]

57. **Competition for funding**. Throughout the review, most JIU participating organizations have highlighted the difficult funding environment in which they operate. In 2023, after many years of increased funding, the United Nations system has seen an overall funding decrease, and the severe funding cuts being experienced as at the time of writing of the present report do not bode well. In a context where some United Nations organizations are entirely reliant on non-assessed contributions and where there are no formally agreed rules as to what donor conditions should or should not be accepted (see sect. V for details), funding challenges are causing increased competition, leading to the acceptance of onerous conditions as a way to secure the funding.

58. **Donor scrutiny**. The proliferation in requests is also due to increased donor scrutiny, as shown by the expanded European Union pillar assessment and the demand by the United States Congress for near-unrestricted access to United Nations

[14] See annex III for details on United Nations funding.

[15] See annex IV for information already available to donors in most organizations.

[16] It should be noted that Member States, directly or indirectly, accounted for almost 90 per cent of total funding of the United Nations system in 2023 (see annex III, figure III).

[17] See A/73/320/Add.1 and A/73/320/Add.1/Corr.1.

[18] This oversight gap has been confirmed, for instance, in comments provided by the World Food Programme during the preparation of the present report ("internal audit services focus on governance, risk management and internal controls at the organizational level, and do not conduct project-specific financial audits for individual donors, as such engagements do not align with their institutional mandate"). However, some internal audit services routinely engage with donors during country-level audits, including through consultations to understand donor concerns.

records,[19] mostly as a result of increasing pressure stemming from public opinion and, at times, limited reliance on the United Nations oversight systems. It was also found that some donors preferred gathering evidence on the use of funds through their own staff or consultants, as they deemed their methodologies to be sounder.

59. **Involvement of governing bodies**. In accordance with most financial regulations of JIU participating organizations, the executive heads of the organizations may accept voluntary funds without seeking approval from the governing body or legislative organ, provided that proposals align with the organization's mandate, strategy, policies, regulations and rules and do not impose any additional liabilities. However, the review led to the identification of cases wherein organizations agreed to additional reporting or oversight requirements without requesting coverage for the associated incremental costs. What is more, none of the organizations seem to have a system whereby the governing body is informed, even if ex post facto, of the most significant donor reporting and oversight conditions accepted by management.

60. The following recommendation is expected to improve transparency,[20] to enhance control and compliance with the financial regulations and rules of JIU participating organizations[21] and to ensure that the governing bodies are adequately informed of the conditions attached to voluntary contributions accepted by management.

Recommendation 3

The executive heads of the United Nations system organizations should start, by the end of 2027, reporting regularly to their respective governing body or legislative organ on the main reporting, monitoring and accountability conditions attached to voluntary non-core contributions, as well as on the contractual arrangements for cost coverage of reporting, monitoring and related activities agreed with donors.

61. **Multilateral initiatives**. As highlighted by JIU in its 2017 reports, most of these issues are not new, and the initiatives that were already in place at that time have had a very limited impact, as have some of the more recent initiatives. Although MOPAN assessments are seen in a positive light for the information they provide at the entity-wide level, their impact on reducing entity-wide reviews by donors has been limited. The Good Humanitarian Donorship initiative has had little effect in increasing the harmonization of donor requests in the humanitarian sector. The International Aid Transparency Initiative has not significantly reduced donor requests for customized financial reporting, despite the efforts of several United Nations organizations to upload their data onto the portal. The Grand Bargain should have led to the harmonization and simplification of reporting requirements and of overall donor requests through a change in the quality of funding. However, its impact has also been limited, and the agreement has been extended only until 2026. The United Nations funding compact, which includes Member States' commitments to harmonize reporting requirements for earmarked contributions and, more recently, a commitment

[19] United States of America, Further Consolidated Appropriations Act, 2024 (Public Law 118–47), 23 March 2024, section 7048 (h).

[20] In its comments on the JIU review of donor reporting requirements across the United Nations system (A/73/320/Add.1 and A/73/320/Add.1/Corr.1), CEB referred to recognition by organizations that, "in order to address the challenges posed by the current funding models and practices and the impact of the strict earmarking of voluntary contributions and reporting to donors", there was also a need to "focus on building trust and offering adequate transparency".

[21] In its report on the financial statements for the year ended 31 December 2021, the Board of Auditors found that 17 of 89 (19.1 per cent) grant agreements sampled included provisions that were not in full compliance with the United Nations legal framework (A/77/5 (Vol. I), summary).

to "enhance donor coordination and work towards reducing individual visibility, reporting, assessment and partnership requirements" has also had limited impact.

62. **United Nations initiatives**. In 2023, the High-level Committee on Management encouraged all United Nations entities to engage with stakeholders to establish a coordinated approach to address donor audit and investigation concerns[22] and created a working group within the Finance and Budget Network to work on this topic.[23] In April 2025,[24] the High-level Committee on Management established a rapid response mechanism to address donor conditionalities in real time. Other internal initiatives include those of the Fiduciary Management Oversight Group and those of the representatives of internal audit and investigation services of the United Nations. To date, none of this work has resulted in any document formally approved by CEB and shared with donors. In reviewing these initiatives, it was noted that the legal and evaluation functions of the organizations or other functions involved in donor agreement negotiations had not always been consulted. **The Inspector suggests that future United Nations system initiatives, including those by CEB, that address donor requests for information and oversight, involve all the relevant functions to ensure all perspectives are considered.**

63. **Implementation of JIU recommendations**. Limited evidence was found of the actual implementation or impact of the Unit's recommendations in its 2017 reports on donor reporting and donor-led reviews. This is despite most JIU participating organizations having accepted the recommendations and self-reported them as having been implemented. In fact, only 2 recommendations out of 13 appear to have been implemented by most organizations.[25] The Inspector believes that, had the recommendations been fully implemented, a different trend in donor requests might have been seen over time.

V. Legal analysis of donor requests

A. Single audit principle

64. **Definition**. In accordance with the financial regulations and rules of JIU participating organizations, the single audit principle stipulates that the external auditors of the United Nations system organizations are "the sole judge as to the acceptance, in whole or in part, of the certifications and representations" by the Administration.[26] However, the Inspector notes that organizations are guided by the legal interpretation of the Office of Legal Affairs[27] that any external review, audit, inspection, monitoring, evaluation or investigation of the activities of the United Nations can be undertaken only by the oversight bodies mandated by the General Assembly,[28] as also reflected in General Assembly resolution 59/272. However, the Inspector observes that, in the resolution, the

[22] See CEB/2023/3.

[23] For details on the new working group and its two subgroups, see the conclusions of the fortieth meeting of the Finance and Budget Network, held on 18 and 19 July 2023 (CEB/2023/HLCM/FB/9).

[24] See CEB/2025/3.

[25] JIU/REP/2017/7, recommendations 2 and 4.

[26] Financial Regulations and Rules of the United Nations (ST/SGB/2013/4 and ST/SGB/2013/4/Amend.1), annex, para. 2.

[27] The Office's legal opinions are the guiding interpretation for all United Nations system entities. These are binding on the Secretariat, funds and programmes and are generally relied upon by other United Nations agencies inasmuch as they relate to their status.

[28] *United Nations Juridical Yearbook 2009*, (United Nations publication, 2010), ch. VI, sect. A.1 (a), para. 4; *United Nations Juridical Yearbook 2011*, (United Nations publication, 2012), ch. VI, sect. A.2 (d); and *United Nations Juridical Yearbook 2013*, (United Nations publication, 2014), ch. VI, sect. A.2 (g).

Assembly refers exclusively to external reviews by the Board of Auditors or JIU of the activity of the Office of Internal Oversight Services.[29]

65. **Purpose**. In the view of the Inspector, given the exclusively international character of the United Nations, the purpose of the single audit principle is to ensure that no internal or external authority other than the oversight entity designated by the General Assembly for that purpose may examine the same aspects and audit the same accounts, and that the external auditors' opinion on the audited statements is final,[30] thus avoiding the inefficiencies and confusion that could arise from having multiple assessments of the same statements by different auditors.

66. **Scope**. While the single audit principle applies to the activities of the external auditors, it does not necessarily cover specific grants, programmes or projects funded by donors unless explicitly included in their audit scope. As no audit engagement can be exhaustive regarding the number of transactions to be checked when large populations are involved, sampling is used to determine the specific transactions to be examined. The practical consequence of this is that it cannot guarantee that particular operations effected when implementing a project or grant are featured among the items selected for the audit of the entire annual financial statements of an entity. Therefore, no specific assurance regarding the funds involved can be provided to satisfy all donor needs.

67. **Focus**. The Inspector observes that the United Nations single audit principle is focused on who can conduct the audit, rather than on its scope. Conversely, some national and regional versions of the principle present a different perspective. For instance, according to the Single Audit Amendments Act of the United States Congress,[31] a "single audit" is an audit that, in addition to the recipient entity's overall financial statements, includes the specific statements on federal grants awarded to the entity, while also providing assurances regarding compliance with applicable laws, regulations and funding contracts. Similarly, all accounts of European Union-funded projects implemented in its member nations are subject to a specific audit by an independent audit body. Both examples illustrate that an audit of the overall financial statements of the recipient entity alone may not be sufficient to meet the assurance requirements of certain donors, as defined by their own legislation or policies.[32]

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[29] It is important to note the specific intent of the cited General Assembly resolution, which pertains exclusively to oversight of the activities of the Office of Internal Oversight Services. Overlooking this nuance could lead to the unintended implication that other external entity-wide assessments, such as those conducted by MOPAN, the European Union, the United Kingdom, vertical funds and international financial institutions, should likewise be considered inadmissible. Such a conclusion would not be consistent with established practice.

[30] The standard wording for an audit opinion on financial statements is as follows: "In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the operations of […] as at […], and its financial performance and cash flows for the year then ended in accordance with the International Public Sector Accounting Standards". See, for example, A/79/5 (Vol. I), chap. I.

[31] United States, Single Audit Act Amendments of 1996 (Public Law 104–156), 5 July 1996.

[32] Under provision 12a.2 of the European Union-United Nations Financial and Administrative Framework Agreement, as amended in 2018, the United Nations system organizations recognized the need for the European Commission to report to competent European Union bodies that European Union contributions have been used for their intended purpose and according to the European Union legal principle of sound financial management. The same provision reflects the determination of the Commission to make full use of cross-reliance on audits conducted within the United Nations, "where the aforementioned systems provide adequate assurance". Under provision 12a.3, the United Nations also recognized that the Commission and other competent bodies of the European Union may undertake, including on the spot, verifications concerning the activities financed by the European Union, request all relevant financial information and verify underlying documents.

68. **Internal audit**. Internal audit primarily provides assurance and advice to executive management and governing bodies, not to external parties like the general public or donors. This focus explains why internal audit workplans are based on organizational risk assessments rather than on donors' oversight needs[33] and why nearly half of JIU participating organizations do not make internal audit reports publicly available. However, this does not mean that internal audit cannot offer assurance to external parties, provided some preconditions are met, among which trust is of paramount importance.

69. **Trust**. In this connection, several major donors interviewed pointed out their sometimes limited reliance on some United Nations system organizations' internal oversight functions, mainly on the grounds of their perceived incomplete independence, lack of resources and unresponsiveness to their needs, as the reason for requesting additional audit-like information and commissioning audit-type activities from third-party providers. This is despite the fact that many donors are members of the legislative organs or governing bodies of these organizations.

70. **Audit independence and capacity**. The Inspector believes that, if the internal audit function were fully independent from management and had the capacity to conduct all required audits, including contractually agreed audits, tests and verifications (by its own means or under its control), it can be argued that all those activities, except for the audit of the financial statements and other examinations to be possibly undertaken by the external auditors, should be carried out exclusively internally. It follows that no audit evidence should be provided to any donor for the purpose of conducting their own audits, expense verifications or tests. The focus should therefore be on ensuring that these conditions are present and functioning effectively, so that donors have no incentive to seek to replace internal oversight mechanisms with their own, which may undermine the independence and exclusive international character of participating organizations.[34]

71. **Lack of mutual understanding**. The Inspector is concerned that cooperation between certain United Nations system organizations and some donors is hindered by a lack of mutual understanding of their respective roles, structures and needs. This, again, is despite the fact that most major donors are also members of the governing bodies or legislative organs of the recipient organizations. This lack of understanding is sometimes due to debate around legal principles rather than to the underlying logic of the processes, the necessity of considering the adequacy and responsiveness of existing internal oversight mechanisms or the principles of efficiency and accountability in the use of public funds.

72. **Prioritization**. Even if internal audit functions meet donors' requirements for independence and competence, their capacity to perform the required audits remains an issue. Resource constraints mean internal audits prioritize other areas with high risks over donor priorities, in practice resulting in internal audit reports directly linked to single donor grants being the exception, which leads donors to seek additional assurance, either by requesting information or evidence or by conducting audit-type activities on their own. **The Inspector believes that the internal audit functions of JIU participating organizations should, to the extent possible and without prejudice to their independence, consider donors' priorities when developing their audit workplans and, consequently, accommodate donor requests, provided they are included in the funding agreements and donors cover their full cost.**

[33] Nevertheless, some organizations, such as the United Nations Development Programme, the United Nations Industrial Development Organization and the United Nations Entity for Gender Equality and the Empowerment of Women, do seek inputs from key stakeholders and donors in order to inform the preparation of their audit plans.

[34] Under international law, no external entity has an abstract right to carry out oversight activities over organizations of the United Nations system.

73. **Costs of requests**. Requests for ad hoc audits should also include consideration for cost implications, as costs must be covered by the requester unless explicitly authorized by the relevant regulations. Using other funds risks financial malpractice and could lead to donor cross-subsidization.

74. The following recommendation is expected to result in enhanced control and compliance with the financial regulations and rules of each JIU participating organization.

Recommendation 4

The executive heads of United Nations system organizations should ensure that, by the end of 2026, internal guidelines for negotiating voluntary contributions incorporate, where applicable and in line with the relevant financial regulations and rules, the requirement to obtain prior approval from the appropriate authority, body or organ for any exceptions to the full recovery of costs related to donor reporting, monitoring and accountability activities.

B. Privileges and immunities

75. **Definition**. Privileges and immunities constitute one of the legal bases for ensuring the autonomy and independence of international organizations and, consequently, for guaranteeing that their legal personality is real and effective. They have therefore been cited by some JIU participating organizations as the legal basis for refusing donor participation in oversight processes or access to United Nations documents and archives.

76. **Applicability**. As a matter of law, respecting privileges and immunities is a legal obligation of the States Parties to the Convention on the Privileges and Immunities of the United Nations of 1946 and the Convention on Privileges and Immunities of the Specialized Agencies of 1947, States that have concluded a headquarters agreement with a participating organization and States, international organizations or other organizations that have concluded other agreements containing specific rules for the recognition of privileges and immunities. Those States, in line with their international obligations, should ensure that, within their jurisdiction, donors that are not party to the Conventions respect the privileges and immunities of JIU participating organizations. This implies that such privileges and immunities apply to all donors, regardless of their nature or status under the Conventions.

77. **Inviolability of archives**. Of special interest for the current review is the principle of the inviolability of archives, as some of the interviewees considered that some requests from donors might contravene it. According to international law, the scope of such inviolability prevents forcible and unauthorized access to the premises, documents and archives of the organizations, which implies that inviolability is not affected when access occurs with the prior authorization of the organization. In other words, the inviolability of archives does not prohibit or prevent specific donor requests to be voluntarily accepted by JIU participating organizations.

78. **Access to documents**. If participating organizations choose to reject donor conditions because they consider conditions to be in breach of their independence and autonomy, it is advisable to base their position on those principles, which are fundamental and non-negotiable values that they are mandated to uphold and cannot lawfully be waived.

C. Autonomy and independence of international organizations

79. **Scope**. By virtue of the principles of the autonomy and independence of the United Nations as set out in Articles 100 and 104 of the Charter of the United Nations, JIU participating organizations may autonomously adopt their internal rules, instructions and administrative procedures, including those related to internal control and oversight.

80. **Influence of Member States**. The principle of autonomy and independence carries the explicit recognition of the right and obligation of the administrative organs and agents of JIU participating organizations to discharge their duties without requesting or receiving instructions from any Government, the implicit recognition of the right of the organization to define the internal procedures necessary to fulfil its mandate and achieve its objectives and the consequent obligation of Member States not to seek to influence the organization therein, unless through their role as members of its governing bodies.

81. **Conditionalities imposed by non-member States**. The Inspector considers that allowing non-member donors to make their voluntary contributions conditional upon access to documents or archives, or to request participation in or the conduct of activities intended to monitor or verify the proper use of their contributions, may be acceptable, provided that the legal framework binding the participating organizations, including their autonomy and independence and their privileges and immunities, as well as the single audit principle, is not compromised.

82. **Requests related to investigations**. In contrast, requests for detailed information about improper conduct by agents of the organizations or implementing partners may conflict with the organizations' principles of independence and autonomy. Such requests could also have an impact on their privileges and immunities and potentially infringe upon the human rights and fundamental freedoms of beneficiaries, witnesses, whistleblowers and individuals under investigation. Moreover, they may undermine due process and jeopardize the preservation of evidence. In addition, depending on the nature of the request, the integrity of the organization's investigation and disciplinary system may be also jeopardized or undermined.

83. **Disclosure of information on investigations**. Given the risks faced by JIU participating organizations from requests related to investigations and the need to uphold the relevant rules of each organization, the Inspector believes that, without prejudice to article V, section 21 of the 1946 Convention or to General Assembly resolution 62/63, accepting any requests that go beyond anonymized, general or statistical information and, especially, accepting any kind of interference by the donor in the proceedings before the United Nations authorities, cannot be considered compatible with the principle of the independence and autonomy of the organizations.

84. The following recommendation is expected to enhance control and compliance in negotiations with donors.

Recommendation 5

The executive heads of United Nations system organizations should ensure that, by the end of 2027, internal policies clearly define what investigative information may be disclosed to donors or their investigators, including restrictions on sharing sensitive or protected information, such as data affecting privacy, the protection of witnesses and whistleblowers or the presumption of innocence.

85. **Information on individuals**. Requests for information about contract awardees may also adversely affect the independence and autonomy of the organizations, as well as their obligation to apply relevant procurement rules. In addition, such requests may conflict with legal or contractual obligations to maintain the confidentiality of personal information.

D. Duty of Member States to assist and cooperate in good faith with the organizations

86. **Charter of the United Nations**. Pursuant to Article 2 of the Charter, Member States have a duty to assist and cooperate in good faith with United Nations organizations. Conditions attached to voluntary funding by Member States may conflict with this obligation if their aim is to unduly influence, inter alia, the design or execution of projects. However, conditions that permit donor involvement in oversight processes may be acceptable, provided they do not compromise the independence and integrity of internal oversight functions and remain consistent with Member States' duty to cooperate in good faith and with the overall legal frameworks of the United Nations entities.

87. **Legal review**. The confusion regarding the underlying legal framework under which voluntary contributions are negotiated is not helping United Nations organizations and, on the contrary, is leading to long and time-consuming negotiations on conditions that may be contrary to the duty of Member States to assist and cooperate in good faith with the organizations.

88. The following recommendation is expected to enhance control and compliance over the entire voluntary funding process.

Recommendation 6

The executive heads of United Nations system organizations should, by the end of 2027, ensure that new funding agreements reflect the duty of Member States to cooperate in good faith with the organization, including respecting its independence and refraining from exerting undue influence. To this end, draft agreements should be reviewed by the legal department, especially when they contain new or non-standard language or when negotiations are particularly complex.

VI. Final considerations

89. **Conclusion**. The interests of the organizations should guide negotiations with donors, within the boundaries established by the applicable legal framework and the overarching need to ensure effectiveness, efficiency, transparency and accountability in the use of donor-provided funds. In this context, the standard assurance mechanisms approved by governing bodies should be duly considered by donors. Furthermore, the necessity and cost implications of supplementing these standard mechanisms with additional and bespoke reporting and oversight requirements should be evaluated carefully.[35] Such additional requirements should never be unilaterally

[35] A good example of a suggested coordinated approach includes the harmonized approach to cash transfers, whereby all United Nations organizations have agreed that only one verification be carried out for each partner receiving the United Nations funding and following the same methodology. See www.unicef.org/ecuador/media/7516/file.

imposed by donors; rather, they should be the result of mutual agreement, fully respecting the legal framework of the United Nations entities. Participating organizations shall retain full discretion to reject any donor demands they deem to be excessive, misaligned with their interests or inconsistent with the applicable legal framework, including the principles and provisions of the Charter of the United Nations.

90. The following recommendation is expected to enhance control and compliance over the whole voluntary funding process.

Recommendation 7

The governing bodies and legislative organs of participating organizations are encouraged to reaffirm that negotiations with donors shall be guided by the interests of the organizations, within the boundaries of the applicable legal framework and the overarching principles of effectiveness, efficiency, transparency and accountability in the use of donor-provided funds. They are further invited to call upon all donors to: (a) fully respect the autonomy and independence of international organizations and their privileges and immunities; (b) refrain from exerting undue influence through the imposition of oversight or reporting conditions that are incompatible with the principles of organizational autonomy and independence or that may compromise the integrity, efficiency, objectivity and independence of internal oversight mechanisms; (c) give due consideration to the standard assurance mechanisms approved by governing bodies or legislative organs; and (d) carefully evaluate the necessity and cost implications of introducing additional and bespoke reporting and oversight requirements.

Annex I

Joint Inspection Unit categories of donor requests

Category	*Description*
Audit-type	Copies of existing audit reports not in the public domain
	Information on financial transactions, including ad hoc supporting documents
	Supporting documents for a set sample of transactions
	Request for financial audit of expenditure charged to a grant
	Review of specific processes
Evaluation	Copies of evaluation reports not in the public domain
	Involvement in evaluations decided on and carried out by the organization
	Request for a specific evaluation by the organization
	Donor-led evaluations
Investigation-related	Information on allegations of misconduct
	Information on ongoing investigations by the investigation function of the organization
	Request to be involved in the investigation
	Information on completed investigations
	Right to conduct own donor-led investigation
Risk	Copies of an existing risk register or equivalent document
	Preparation of a risk register using a particular template
	Detailed analysis of specific risks
Programme monitoring	Site visits by donor or its agents, including through joint monitoring missions
	Additional information or documents on programme or project implementation
	More frequent or bespoke reporting on programme or project implementation
	Reporting using donor indicators
	Monitoring debriefing sessions
	Appointment of third-party monitors

Category	*Description*
Financial reporting	More detailed reporting
	More frequent reporting
	Reporting using donor template, including own cost categories, different currency or different fiscal year
	Forecast expenditure
Entity-wide reviews	Review of all key processes to check alignment with minimum requirements from a donor, leading to formal or informal accreditation to receive funding
	Review and mapping of all key processes against minimum standards set by a group of donors

Source: JIU analysis.

Annex II

Mapping of donor requests

Table 1
Type of request received, by category and organization

	JIU participating organization	*Total number of "yes" responses (maximum 7)*	*Audit-type*	*Evaluation*	*Investigation-related*	*Risk information*	*Programme monitoring*	*Financial reporting*	*Entity-wide review*[a]
1	FAO	4	Yes	–	Yes	–	Yes	–	Yes
2	IAEA	2	Yes	–	–	–	–	–	Yes
3	ICAO	2	Yes	–	–	–	–	Yes	–
4	ILO	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes
5	IMO	1	–	–	–	–	–	–	Yes
6	ITC	1	–	Yes	Yes	–	–	–	–
7	ITU	5	Yes	Yes	–	–	Yes	Yes	Yes
8	United Nations Secretariat	n/a							
	OCHA	5	Yes	–	Yes	Yes	Yes	–	Yes
	OHCHR	5	Yes	Yes	–	–	Yes	Yes	Yes
9	UNAIDS	5	–	Yes	Yes	Yes	Yes	–	Yes
10	UNCTAD	4	Yes	Yes	–	–	–	Yes	Yes
11	UNDP	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes
12	UNEP	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes
13	UNESCO	6	Yes	Yes	Yes	Yes	–	Yes	Yes
14	UNFPA	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes
15	UN-Habitat	4	Yes	–	Yes	Yes	–	–	Yes
16	UNHCR	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes
17	UNICEF	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes
18	UNIDO	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes
19	UNODC	6	–	Yes	Yes	Yes	Yes	Yes	Yes
20	UNOPS	4	Yes	–	Yes	Yes	–	–	Yes
21	UNRWA	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes
22	UN Tourism	0	–	–	–	–	–	–	–
23	UN-Women	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes

	JIU participating organization	Total number of "yes" responses (maximum 7)	Audit-type	Evaluation	Investigation-related	Risk information	Programme monitoring	Financial reporting	Entity-wide review[a]
24	UPU	0	–	–	–	–	–	–	–
25	WFP	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes
26	WHO	5	Yes	–	Yes	Yes	Yes	–	Yes
27	WIPO	3	Yes	–	Yes	–	–	Yes	–
28	WMO	6	Yes	Yes	–	Yes	Yes	Yes	Yes
	Total number of organizations receiving requests in the category		**23**	**18**	**20**	**18**	**18**	**18**	**24**
	Percentage of organizations receiving requests in the category[b]		77	60	67	60	60	60	80

Source: Responses of JIU participating organizations to JIU questionnaire.
Abbreviation: n/a, not available.
[a] This category also includes requests for accreditation.
[b] The percentage is calculated on the basis of the total number of JIU participating organizations plus OCHA and OHCHR, each of which completed their own questionnaire.

Table 2
Type of request made, by category and donor

	Donor	*Total number of "yes" responses (maximum 7)*	*Audit-type*	*Evaluation*	*Investigation-related*	*Risk information*	*Financial information*	*Programme monitoring*	*Entity-wide review*[a]
	Top 10 government donors, 2023								
1	United States of America	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes
2	Germany	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Japan	3	–	–	Yes	–	Yes	–	Yes
4	China	4	Yes	Yes	–	–	Yes	Yes	–
5	United Kingdom of Great Britain and Northern Ireland	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes
6	Netherlands (Kingdom of the)	5	Yes	Yes	Yes	–	Yes	Yes	–
7	Canada	5	–	Yes	Yes	Yes	Yes	Yes	–
8	France	3	Yes	–	Yes	–	–	Yes	–
9	Norway	5	Yes	Yes	Yes	–	Yes	Yes	–
10	Sweden	6	–	Yes	Yes	Yes	Yes	Yes	Yes
	Total, top 10 government donors		**7**	**8**	**9**	**5**	**9**	**9**	**5**
	Other government donors, in alphabetic order, 2023[b]								
11	Australia	6	–	Yes	Yes	Yes	Yes	Yes	Yes
12	Austria	3	–	–	Yes	–	Yes	Yes	–
13	Belgium	2	–	–	Yes	–	Yes	–	–
14	Brazil	2	Yes	–	–	–	Yes	–	–
15	Colombia	1	–	–	Yes	–	–	–	–
16	Denmark	3	–	Yes	Yes	–	Yes	–	–
17	Finland	5	Yes	–	Yes	Yes	–	Yes	Yes
18	India	1	–	–	–	–	Yes	–	–
19	Ireland	2	–	–	–	–	Yes	Yes	–
20	Italy	3	–	–	Yes	–	Yes	Yes	–
21	Luxembourg	3	–	Yes	Yes	–	–	Yes	–
22	New Zealand	1	–	–	Yes	–	–	–	–
23	Portugal	1	–	–	Yes	–	–	–	–
24	Qatar	1	–	–	–	–	Yes	–	–

	Donor	Total number of "yes" responses (maximum 7)	Audit-type	Evaluation	Investigation-related	Risk information	Financial information	Programme monitoring	Entity-wide review[a]
25	Republic of Korea	4	–	Yes	–	–	Yes	Yes	Yes
26	Saudi Arabia	6	Yes[c]	Yes	–	Yes	Yes	Yes	Yes[c]
27	Spain	1	–	–	Yes	–	–	–	–
28	Switzerland	5	–	Yes	Yes	–	Yes	Yes	Yes
	Top 10 non-government donors, 2023[d]								
29	European Union	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes
30	World Bank	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes
31	Global Fund to Fight AIDS, Tuberculosis and Malaria	6	Yes	Yes	Yes	–	Yes	Yes	Yes
32	Gavi Alliance	2	Yes	–	–	–	Yes	–	–
33	Global Environment Facility	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes
34	Gates Foundation	5	Yes	–	Yes	–	Yes	Yes	Yes
35	Asian Development Bank	5	–	–	Yes	Yes	Yes	Yes	Yes
	Total, top 10 non-government donors		**6**	**4**	**6**	**4**	**7**	**6**	**2**
	Other non-government donors, in alphabetic order, 2023[e]								
36	Adaptation Fund	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes
37	African Development Bank	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes
38	European Investment Bank	3	Yes	–	Yes	–	–	–	Yes
39	Green Climate Fund	7	Yes	Yes	Yes	Yes	Yes	Yes	Yes
40	Inter-American Development Bank	3	Yes	–	Yes	–	–	–	Yes
41	Rockefeller Foundation	3	–	Yes	–	–	–	Yes	Yes

Source: Responses of JIU participating organizations to JIU questionnaire.

[a] This category also includes requests for accreditations.

[b] This group includes Member States mentioned by at least one JIU participating organization.

[c] Based on information received from donor.

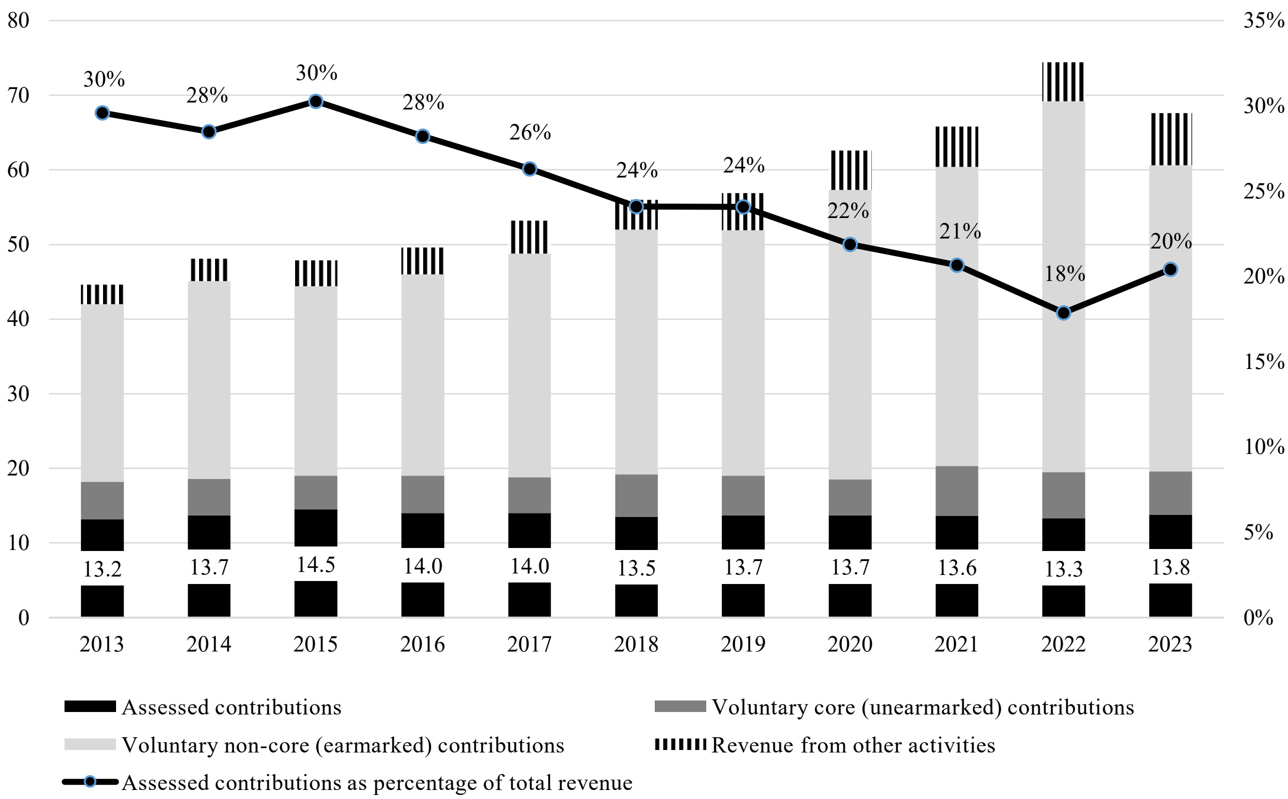
[d] Excluding funds from the Multi-Partner Trust Fund Office, OCHA and the private sector.

[e] This group includes non-government donors mentioned by more than three JIU participating organizations.

Annex III

United Nations revenue by category, contributor type and organization

Figure I
United Nations systems revenue by category, 2013–2023
(Billions of United States dollars; percentage)

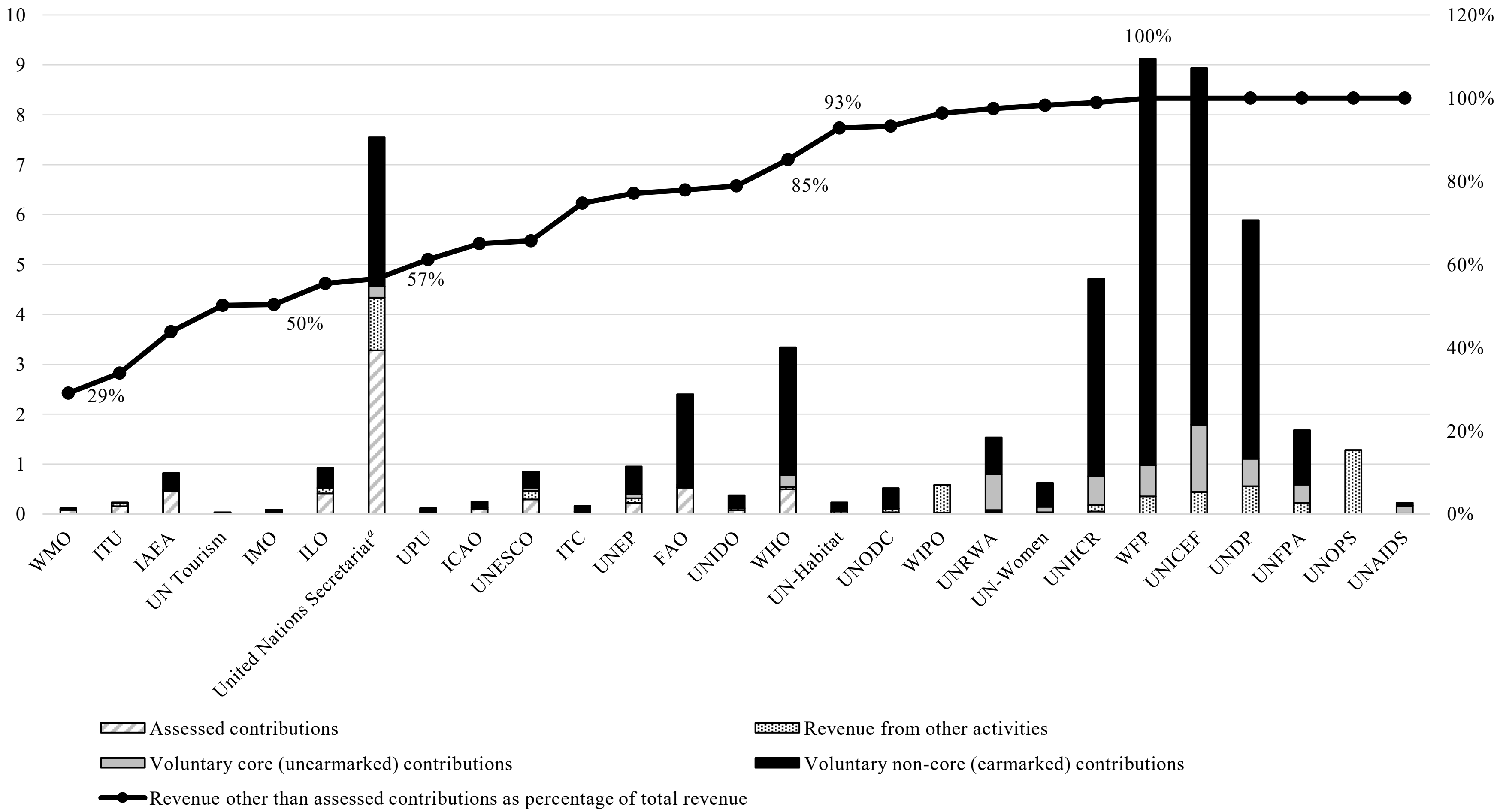


Source: JIU analysis based on CEB data, available at https://unsceb.org/fs-revenue.
Note: All definitions of contribution categories are extracted from CEB, "Data standards for United Nations system-wide reporting of financial data", March 2024.

Figure II

Revenue sources of Joint Inspection Unit participating organizations, 2023

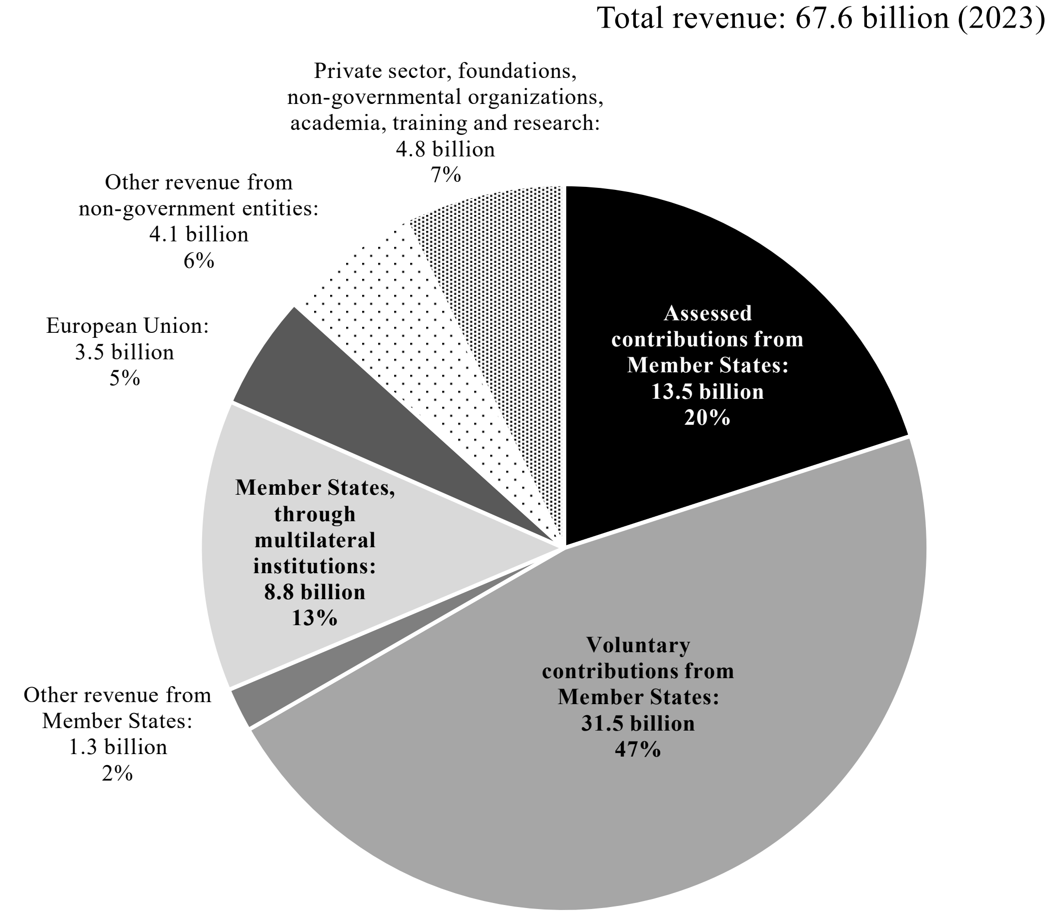
(Billions of United States dollars; percentage)



Source: A/79/494, table 2; 2023 annual reports of OCHA and UNCTAD; and OHCHR website.

[a] Does not include United Nations peacekeeping operations.

Figure III
United Nations revenue by contributor type, 2023
(United States dollars; percentage)



Source: JIU analysis based on CEB data, available at https://unsceb.org/fs-revenue.

Annex IV

Sources of assurance already available to donors of most Joint Inspection Unit participating organizations

Topic and author	*Assurance available to donors*	*Scope*
Governance, risk and internal control system		
Management	Accountability framework	Entity-level
	Annual statement of internal control of the executive head	Entity-level
	Annual report of the executive head	Entity-level
	Annual report of the chief risk officer	Entity-level
External audit	Audit reports	Mostly entity-level
Internal audit	Annual report of the head of internal audit	Entity-level
	Internal audit reports	Other[a]
Technical experts commissioned by selected donors	MOPAN assessments	Entity-level
Financial expenditure		
Management	Annual financial report of the project or grant signed by the finance department	Other
External audit	Annual opinion of the external auditors on the financial statements	Entity-level
Programmatic outputs and outcomes		
Management	Annual project reports	Other
	Project or grant reviews commissioned and/or carried out by management	Other
	Decentralized evaluations	Other
Evaluation	Annual report of the head of evaluation	Entity-level
	Centralized evaluation reports	Entity-level or other
Ethics		
Management	Information on protection from sexual exploitation and abuse on the website of the Secretary-General[b]	Entity-level
	Annual report of the ethics office	Entity-level

Topic and author	*Assurance available to donors*	*Scope*
	Annual report of the ombudsperson's office	Entity-level
Investigations	Annual statement of the head of investigations	Entity-level

Source: JIU analysis.
[a] "Other" means at the programme, thematic or country level.
[b] See www.un.org/preventing-sexual-exploitation-and-abuse/content/data-allegations-un-system-wide.

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Annex V

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

	Intended impact	United Nations[a]	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	WMO
		Participating organizations of the Joint Inspection Unit																											
Report: For action		☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
Report: For information		☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
Recommendation 1	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	E
Recommendation 2	h	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	E
Recommendation 3	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	E	E
Recommendation 4	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 5	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	E	E
Recommendation 6	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	E	E
Recommendation 7	e	L	L	L		L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L

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.

[a] As listed in ST/SGB/2015/3.