



Governing Body

352nd Session, Geneva, 28 October–7 November 2024

Programme, Financial and Administrative Section

PFA

Audit and Oversight Segment

Date: 30 September 2024

Original: English

Tenth item on the agenda

Matters relating to the Joint Inspection Unit

Purpose of the document

This document provides information on the annual report of the Joint Inspection Unit (JIU) for 2023 and its programme of work for 2024, and a summary of two reports published by the JIU in 2023 on the following United Nations system-wide issues: accountability frameworks; and mental health and well-being policies and practices. In addition, it provides information on the status of the follow-up to the JIU recommendations that are addressed to the ILO in those two reports and to those that have been presented to the Governing Body in the previous three years.

The Governing Body is invited to provide guidance on the information contained in this document (see the draft decision in paragraph 17).

Relevant strategic objective: None.

Main relevant outcome: Enabler B: Improved leadership and governance.

Policy implications: Subject to guidance from the Governing Body.

Legal implications: Subject to guidance from the Governing Body.

Financial implications: Subject to guidance from the Governing Body.

Follow-up action required: Subject to guidance from the Governing Body.

Author unit: Strategic Programming and Management Department (PROGRAM).

Related documents: [GB.294/PV](#), paragraph 210; [GB.352/PFA/10/REF/1](#); [GB.352/PFA/10/REF/2](#).

► Report of the Joint Inspection Unit for 2023 and programme of work for 2024

1. The 2023 annual report ¹ of the Joint Inspection Unit (JIU) provides information on, among other things, JIU reports issued in 2023 ² and the follow-up to recommendations by the participating agencies. It also lists the reviews planned for 2024, ³ including on four issues that concern the ILO as part of the United Nations (UN) system, namely:
 - (a) budgeting techniques, methods and practices, and comparison of related procedures in place across organizations;
 - (b) single-audit principle and the impact of additional oversight requirements by donors;
 - (c) implementation of the principle of mutual recognition within the UN system; and
 - (d) policies and practices to prevent and respond to sexual exploitation and abuse.
2. Annex IV to the report shows that the ILO's share (US\$137,873) of the JIU budget for 2023 represents 1.52 per cent of the total contributions of all participating organizations.

► Summary of the relevant JIU reports published in 2023

3. In accordance with the established procedure, the Office submits to the Governing Body annually a summary of JIU reports containing recommendations addressed to the ILO among other UN system organizations, along with a summary of the comments by the United Nations System Chief Executives Board for Coordination (CEB) and the comments by the Office. Two relevant JIU reports, with a total of 14 recommendations, are being presented to the Governing Body at its current session, as summarized below.

Review of accountability frameworks in the UN system organizations

4. The report ⁴ includes five recommendations addressed to the ILO for action, among other relevant UN system entities. Two of them are addressed to the Governing Body, as described below.
 - (a) One concerns the assessment of the ILO's accountability framework against the updated JIU reference accountability framework (recommendation 1), and is accepted but its implementation has not yet started.

¹ United Nations, *Report of the Joint Inspection Unit for 2023 and programme of work for 2024*, Official Records of the General Assembly, Supplement No. 34, General Assembly, 78th Session, New York, 2024 (A/78/34).

² All the JIU reports that have been published to date are available on the [JIU website](#) in English, French and Spanish, among other UN official languages.

³ In July 2024, the JIU reported that an additional UN system-wide review on the ombudsman function has been added to its programme of work for 2024.

⁴ United Nations, *Review of accountability frameworks in the United Nations system organizations: Report of the Joint Inspection Unit*, JIU/REP/2023/3, 2023.

- (b) The other concerns the internal oversight coverage of all elements of the ILO's accountability framework (recommendation 2), and is being submitted for consideration by the Governing Body, alongside the Office's observations in the light of a risk-based audit approach and "value for money" considerations.
5. Of the three recommendations addressed to the Director-General, one, concerning the submission of a regular report on the accountability framework (recommendation 3), is not accepted, as the Office already submits a number of annual reports to the Governing Body to meet the relevant requirements. The other two are under consideration, subject to a UN system-wide agreement to be reached (recommendations 4 and 5).
 6. In their comments,⁵ the CEB members welcomed the report and its findings, and recognized its importance in providing direction on improvements to accountability mechanisms and in promoting a culture of responsibility, integrity and performance within an organization and across the UN system. While recognizing that the recommendations and related accountability framework model provide useful elements, most members considered that the JIU's proposals might be too detailed to apply consistently across the entities with different organizational mandates and governance structures. The members favoured a framework of benchmarks that recognizes the diverse requirements and different cost-benefit considerations of each organization.
 7. The CEB members partially supported the recommendations included in the report. In relation to recommendation 2, which is addressed to the legislative organs or governing bodies of the UN system organizations, they emphasized that internal oversight providers should maintain independence and specific methodologies in their oversight planning. They further noted that internal audit work plans, in which the scope and periodicity of audit coverage are set out, are reviewed and endorsed by the respective independent oversight committees. With respect to recommendation 3, the members did not support it. They observed that the introduction of a stand-alone report risks creating duplication or overlap with existing reporting requirements. As for recommendation 4, concerning the preparation of a common UN system reference accountability framework maturity model, they noted that consultations are foreseen with the UN Representatives of Internal Audit Services.
 8. The Office joins the CEB members in welcoming the report and concurs with their call for an approach that takes into account diverse requirements and different cost-benefit considerations in each organizational context. It will strive to further improve the ILO's accountability framework in line with the relevant JIU recommendations. With respect to the internal oversight coverage of all elements of the accountability framework (recommendation 2), the Office will identify an appropriate way forward based on the guidance provided by the Governing Body during its 352nd Session.

⁵ The full text of the CEB's comments is available in UN General Assembly, *Review of accountability frameworks in the United Nations system organizations*, A/78/595/Add.1, 2023.

Review of mental health and well-being policies and practices in the UN system organizations

9. The report ⁶ includes nine recommendations addressed to the ILO for action, among other relevant UN system entities. One of them (recommendation 3) is addressed to the Governing Body, and has been accepted and implemented.
10. Of the eight recommendations addressed to the Director-General, seven have been accepted. Six have been implemented, and the implementation of one, concerning the development of standard operating procedures to facilitate the return to work of personnel with mental health conditions after absences (recommendation 4), is in progress. A recommendation concerning the routine monitoring and assessment of the usage and effectiveness of well-being programmes (recommendation 10) remains under consideration, in terms of the resource implications and the timeline.
11. In their comments, ⁷ the CEB members commended the JIU for its timely and useful report, as well as for the efforts made to gain a deep understanding of the mental health and psychosocial well-being of UN personnel across the system. They appreciated the methodology used for the collection of different stakeholders' views to obtain a holistic view of mental health and well-being policies and practices. They recalled their endorsement of the UN System Mental Health and Well-being Strategy for 2024 and beyond at the 46th session of the High-level Committee on Management of the CEB in October 2023 and noted the ensuing efforts in relation to most of the recommendations included in the report. They largely supported the recommendations.
12. The Office joins the CEB members in appreciating the JIU's efforts and the timely report on this issue. It will pursue the further implementation of the ILO's Mental Health and Well-being at Work Action Plan 2024–26, including through continued participation in the UN system-wide coordination and learning efforts in this area, in line with the relevant JIU recommendations.

► Status of the follow-up to the JIU recommendations addressed to the ILO

Recommendations in the relevant JIU reports published in 2023

13. The status of the follow-up by the ILO to each of the 14 recommendations is presented in table 1. More information is provided in a separate reference document, which is available on the Governing Body website. ⁸ In accordance with a new approach introduced at the 349th Session (October–November 2023) of the Governing Body, ⁹ those recommendations that are addressed to the Governing Body are listed separately in the reference document, for appropriate attention and guidance.

⁶ United Nations, *Review of mental health and well-being policies and practices in United Nations system organizations: Report of the Joint Inspection Unit*, JIU/REP/2023/4, 2023.

⁷ The full text of the CEB comments is available in UN General Assembly, *Review of mental health and well-being policies and practices in United Nations system organizations*, A/78/695/Add.1, 2024.

⁸ GB.352/PFA/10/REF/1 (in English only).

⁹ GB.349/PFA/6, paragraph 4.

► **Table 1. Status of the follow-up to the recommendations in the relevant JIU reports published in 2023**

For action by: Status:	Governing Body	Director-General	Percentage share
Accepted and implemented	1 recommendation *	6 recommendations	50%
Accepted and in progress	0	1 recommendation	7%
Accepted and not started	1 recommendation *	0	7%
Under consideration	1 recommendation **	3 recommendations	29%
Not accepted	0	1 recommendation	7%
Not relevant	0	0	0%
Subtotal:	3 recommendations	11 recommendations	100%
Total:	14 recommendations		

* Proposed status unless otherwise decided by the Governing Body.

** Subject to guidance from the Governing Body.

JIU recommendations presented to the Governing Body in the previous three years

14. The Office is continuing the good practice, as recognized by the JIU, ¹⁰ of making available an additional reference document that provides details of the updated status of the follow-up to those JIU recommendations that have been presented to the Governing Body in the previous three years. ¹¹ An overview of this information is provided in table 2.

► **Table 2. Status of the follow-up to the recommendations presented to the Governing Body in the previous three years**

Status: \ For action by:	Governing Body	Director-General	Percentage share
Accepted and implemented	16 recommendations	29 recommendations	62%
Accepted and in progress	2 recommendations	2 recommendation	5%
Accepted and not started	0	0	0%
Under consideration	0	2 recommendations	3%
Not accepted	5 recommendations	10 recommendations	20%
Not relevant	1 recommendation	6 recommendations	10%
Subtotal:	24 recommendations	49 recommendations	100%
Total:	73 recommendations		

¹⁰ United Nations, *Outcome of the review of follow-up to the Joint Inspection Unit reports and recommendations by the United Nations system organizations*, JIU/REP/2017/5, 2017, Box 3.

¹¹ GB.352/PFA/10/REF/2 (in English only).

15. Since the last update submitted to the Governing Body, ¹² there have been 12 changes, as set out below.
- (a) Of the recommendations that were previously accepted, two additional recommendations have been implemented and another three were updated in terms of progress.
 - (b) Of the recommendations previously under consideration, one additional recommendation has been accepted and its implementation is in progress; two recommendations remain under consideration with some updates; and another two were either not accepted or considered not relevant for the ILO's action.
 - (c) Two additional recommendations, which were previously at different stages of follow-up, were considered not relevant.
16. More details on the aforementioned changes can be found in the corresponding reference document.

► Draft decision

17. **The Governing Body took note of the information contained in document GB.352/PFA/10 and endorsed the Office's assessment of the status of the follow-up by the ILO to the JIU recommendations presented in the document.**

¹² GB.349/PFA/6/REF/1 and GB.349/PFA/6/REF/2.