



# Governing Body

358th Session, Geneva, 9–19 November 2026

Programme, Financial and Administrative Section

PFA

Audit and Oversight Segment

**Date:** 28 September 2026

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Seventh 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 of the United Nations System (JIU) for 2025 and its programme of work for 2026, and a summary of five reports published by the JIU in 2025. In addition, the document provides information on the status of the follow-up to the JIU recommendations that are addressed to the ILO in these five reports and to those 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 decisions in paragraph 29).

**Relevant strategic objective:** None.

**Main relevant outcome:** Enabling Outcome B: Improved governance and oversight.

**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](#), para. 210; [GB.358/PFA/7/REF/1](#); [GB.358/PFA/7/REF/2](#).



## ► Report of the Joint Inspection Unit for 2025 and programme of work for 2026

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1. The 2025 annual report <sup>1</sup> of the Joint Inspection Unit of the United Nations system (JIU) provides information on, among other things, the JIU reports issued in 2025 <sup>2</sup> and the follow-up to recommendations by the participating organizations. It also lists the reviews planned for 2026, <sup>3</sup> including on six issues that concern the ILO as part of the United Nations (UN) system:
  - (a) practices and mechanisms in adapting to challenges in financing; a retrospective analysis;
  - (b) the implementation of the Three Lines Model comprising risk management, oversight and independent assurances;
  - (c) the role of earmarked funding in mandate implementation;
  - (d) shared services for all major administrative and operational functions, namely: human resources; finance and budget; procurement; information technology; travel and logistics; facilities management; and translation and documentation;
  - (e) digital transformation entailing the responsible use of digital technology and the efficient and effective harnessing of digital and artificial intelligence solutions to improve support for Member States; and
  - (f) quinquennial review of the acceptance, implementation and outcomes of the recommendations of the JIU.
2. Annex IV to the report shows that the ILO's contribution (US\$140,694) to the JIU budget for 2025 represents 1.5 per cent of the total contributions of all participating organizations.

## ► Summary of the relevant JIU reports published in 2025

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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 made by the UN System Chief Executives Board for Coordination (CEB) and the comments of the Office. Five relevant JIU reports, with a total of 30 recommendations, are presented to the Governing Body at its current session, as summarized below.

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<sup>1</sup> United Nations, *Report of the Joint Inspection Unit for 2025 and programme of work for 2026*, Official Records of the General Assembly, Supplement No. 34, General Assembly, 80th Session, New York, 2026 (A/80/34).

<sup>2</sup> 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.

<sup>3</sup> In September 2025, the JIU announced that an additional UN system-wide review of emergency response mechanisms had been added to its programme of work for 2025.

## 1. Review of policies and practices to prevent and respond to sexual exploitation and abuse in the UN system organizations

4. Report JIU/REP/2025/2 <sup>4</sup> includes 11 recommendations for action addressed to the ILO, among other relevant UN system organizations. Two of the recommendations are addressed to the Governing Body. One of them has been accepted and implemented and concerns an update to be requested from the Director-General, on progress made in reviewing sexual exploitation, abuse and harassment policies as well as associated procedural changes (recommendation 3). The other is submitted for the Governing Body's consideration and guidance; it concerns an annual report to be requested from the Director-General, on all disciplinary measures taken against the personnel for sexual misconduct (recommendation 13).
5. Of the nine recommendations addressed to the Director-General, eight have been accepted and have either been implemented (recommendations 5, 10 and 11) or are in progress (recommendations 1, 2, 4, 8 and 9). The remaining one, concerning the establishment of an inter-agency pooled funding mechanism to assist victims of sexual exploitation and abuse (recommendation 12), is under consideration, due to its financial implications.
6. In their comments, <sup>5</sup> the CEB members welcomed the report and expressed broad appreciation in terms of its comprehensive and timely nature. They also acknowledged its value in advancing UN system-wide coherence, accountability and victim/survivor-centred approaches. It was noted that the report also addressed sexual harassment, while its scope was formally defined to focus on sexual exploitation and abuse. Some members considered that more consistent treatment of sexual harassment throughout the review would have strengthened its analytical quality. While many welcomed the vision of a broader sexual misconduct framework encompassing sexual exploitation and abuse as well as sexual harassment, others encouraged the continued tailoring of UN system-wide guidance to accommodate the diversity of organizational mandates and operational settings.
7. The CEB members expressed support for most of the recommendations. However, on recommendation 12, while many endorsed the idea of a predictable pooled funding mechanism, others called for further clarity on its governance, scope and funding arrangements before committing to implementation. Some also noted that such collective action should reinforce, not duplicate, existing gender-based violence and child protection services at the country level.
8. The Office joins the CEB members in welcoming the report and commits to continue making progress in this area, including as part of the UN system-wide coordinated efforts, within its financial capacity.

<sup>4</sup> United Nations, *Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations*, JIU/REP/2025/2, 2025.

<sup>5</sup> The full text of the CEB's comments is available in UN General Assembly, *Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations: Note by the Secretary-General*, A/80/609/Add.1, 2026.

## 2. Review of donor-led assessments of UN system organizations and other oversight-related requests from donors in the context of funding agreements and the UN single audit principle

9. Report JIU/REP/2025/3<sup>6</sup> includes seven recommendations for action addressed to the ILO, among other relevant UN-system organizations. One of the recommendations is addressed to the Governing Body (recommendation 7), for the following actions:
  - 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; and
  - 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.
10. Of the six recommendations addressed to the Director-General, five have been accepted and are at different stages of implementation. The remaining one is under consideration and concerns regular reporting to the Governing Body 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 (recommendation 3). It requires an assessment as to whether the existing reporting mechanisms are sufficient and appropriate, and what additional reports are needed.
11. In their comments,<sup>7</sup> the CEB members acknowledged the depth of research and the comparative analysis of practices across the UN system in the report. They considered, however, that the practical value of the recommendations was limited. They expressed serious concerns about the growing complex and onerous donor requests and conditionality, and recommended shifting the focus towards addressing root causes such as underlying governance gaps and systemic drivers for increased oversight demands.
12. The Office joins the CEB members in acknowledging the quality of research and comparative analysis presented in the report. It supports most of the recommendations addressed to the ILO and is pursuing their implementation in coordination with the other UN entities and through relevant inter-agency mechanisms. As regards the recommendation addressed to the Governing Body as described in paragraph 9 above, it will take appropriate follow-up action, subject to its decision during the current session (see paragraph 29).

<sup>6</sup> 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*, JIU/REP/2025/3, 2025.

<sup>7</sup> The full text of the CEB's comments is available in UN General Assembly, *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: Note by the Secretary-General*, A/81/89/Add.1, 2026.

### 3. Review of the policies and practices for determining the rates of programme support costs in organizations of the United Nations system (comparative analysis)

13. Report JIU/REP/2025/4<sup>8</sup> includes three recommendations for action addressed to the ILO, among other relevant UN system organizations. Two of them are addressed to the Governing Body: one concerns the adoption of a stand-alone policy document regulating programme support costs and/or cost recovery (recommendation 1); and the other concerns a proposal to be requested from the Director-General, to incorporate into the programme support cost and/or cost-recovery policy: a clear definition of direct and indirect costs; explicit reference to the provisions outlined in the financial regulations and rules; and, where applicable, the inclusion of any established preferential, reduced or discounted rates (recommendation 3). Both of them have been accepted and implemented unless the Governing Body decides otherwise.
14. The only recommendation that is addressed to the Director-General is under consideration and concerns public accessibility to policy documents relating to programme support costs, on the corporate website (recommendation 2).
15. In their comments,<sup>9</sup> the CEB members welcomed the report and found it useful in terms of the UN system-wide information collected on the wide range of cost-recovery methods and policies. They are generally supportive of the recommendations.
16. The Office joins the CEB members in welcoming the report. It will consider taking appropriate action to follow up on the relevant recommendations in the ILO context, subject to guidance from the Governing Body.

### 4. Review of the Ombudsman and Mediation function in the United Nations system organizations

17. Report JIU/REP/2025/5<sup>10</sup> includes four recommendations for action addressed to the ILO, among other relevant UN system organizations. None of them is addressed to the Governing Body.
18. One of the four recommendations, as addressed to the Director-General, has been accepted and implemented (recommendation 3). The other three are under consideration: one, concerning the issuance of full-term contracts for newly appointed heads of ombudsman and mediation functions (recommendation 4), and another, concerning the submission of an annual report of the ombudsman and mediation function to the Governing Body (recommendation 5), are subject to further discussions in the Joint Negotiating Committee; the last one, concerning the regular review of the human and financial resources of the ombudsman and mediation function (recommendation 7), will be looked into as part of the Programme and Budget for the 2028–29 biennium.

<sup>8</sup> United Nations, *Review of the policies and practices for determining the rates of programme support costs in organizations of the United Nations system (comparative analysis)*, JIU/REP/2025/4, 2025.

<sup>9</sup> The full text of the CEB's comments is available in UN General Assembly, *Review of the policies and practices for determining the rates of programme support costs in organizations of the United Nations system (comparative analysis): Note by the Secretary-General*, A/81/87/Add.1, 2026.

<sup>10</sup> United Nations, *Review of the Ombudsman and Mediation function in the United Nations system organizations*, JIU/REP/2025/5, 2025.

19. In their comments,<sup>11</sup> the CEB members welcomed the report, and expressed overall support for the findings and appreciation for the UN system-wide perspective. Several members encouraged a stronger focus on enhancing inter-agency cooperation, synergies and efficiencies, considering their financial and capacity constraints. The members are generally supportive of the recommendations.
20. The Office joins the CEB members in welcoming the report. It will continue taking part in the inter-agency coordination in this area, while making progress as and when appropriate, in the context of the financial challenges and ILO reform processes.

## 5. Review of the Health Services in the United Nations system

21. Report JIU/REP/2025/6<sup>12</sup> includes five recommendations for action addressed to the ILO, among other relevant UN system organizations. None of them is addressed to the Governing Body.
22. All five recommendations, as addressed to the Director-General, have been accepted and are at different stages of implementation (recommendations 2, 3, 5, 7 and 9).
23. In their comments,<sup>13</sup> the CEB members welcomed the report and noted the relevance of the findings in strengthening the governance, coordination and oversight of health services UN system wide. They emphasized that the implementation of the recommendations should be supported by clear UN system-wide guidance and frameworks, while avoiding undue administrative and financial burdens. They further stressed the need for prioritization and a phased, risk-informed approach to the implementation, in alignment with ongoing reform efforts including the UN80 Initiative, and in view of existing resource constraints. They are partially supportive of the recommendations.
24. The Office joins the CEB members in welcoming the report and agrees with the need for clear UN system-wide guidance and frameworks to support the implementation of the recommendations. It will continue participating in the relevant inter-agency mechanisms in this area.

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

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### Recommendations in the relevant JIU reports published in 2025

25. In addition to the above summarized information, the status of the follow-up by the ILO to the 30 recommendations is presented in table 1 with more information in a reference document on the Governing Body website.<sup>14</sup>

<sup>11</sup> The full text of the CEB's comments is available in UN General Assembly, *Review of the Ombudsman and Mediation function in the United Nations system organizations: Note by the Secretary-General*, A/81/86/Add.1, 2026.

<sup>12</sup> United Nations, *Review of the Health Services in the United Nations system*, JIU/REP/2025/6, 2025.

<sup>13</sup> The full text of the CEB's comments is available in UN General Assembly, *Review of the Health Services in the United Nations system: Note by the Secretary-General*, A/81/90/Add.1, 2026.

<sup>14</sup> GB.358/PFA/7/REF/1.

**Table 1. Status of the follow-up to the recommendations in the relevant JIU reports published in 2025**

| <div>For action by:</div> <div>Status:</div> | Governing Body      | Director-General   | Percentage (%) |
|----------------------------------------------|---------------------|--------------------|----------------|
| Accepted and implemented                     | 3 recommendations*  | 7 recommendations  | 33             |
| Accepted and in progress                     | 0                   | 9 recommendations  | 30             |
| Accepted and not started                     | 0                   | 3 recommendations  | 10             |
| Under consideration                          | 2 recommendations** | 6 recommendations  | 27             |
| Not accepted                                 | 0                   | 0                  | 0              |
| Not relevant                                 | 0                   | 0                  | 0              |
| Subtotal:                                    | 5 recommendations   | 25 recommendations | 100            |
| Total:                                       | 30 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

26. The Office continues to make 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.<sup>15</sup> 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**

| <div>For action by:</div> <div>Status:</div> | Governing Body     | Director-General   | Percentage (%) |
|----------------------------------------------|--------------------|--------------------|----------------|
| Accepted and implemented                     | 9 recommendations  | 27 recommendations | 53             |
| Accepted and in progress                     | 2 recommendations  | 4 recommendations  | 9              |
| Accepted and not started                     | 1 recommendation   | 0                  | 2              |
| Under consideration                          | 2 recommendations  | 7 recommendations  | 13             |
| Not accepted                                 | 3 recommendations  | 6 recommendations  | 13             |
| Not relevant                                 | 0                  | 7 recommendations  | 10             |
| Subtotal:                                    | 17 recommendations | 51 recommendations | 100            |
| Total:                                       | 68 recommendations |                    |                |

<sup>15</sup> GB.358/PFA/7/REF/2.

27. Since the last update submitted to the Governing Body, <sup>16</sup> there have been nine status changes and 13 other updates:
- (a) one additional recommendation has been implemented, from among those previously in progress;
  - (b) five additional recommendations have been accepted and are at different stages of implementation, from among those previously under consideration;
  - (c) three additional recommendations were not accepted, from among those previously under consideration, accepted or considered not relevant;
  - (d) thirteen other recommendations were noted with relevant developments, without any changes to the status of their acceptance and/or implementation.
28. More details of these changes can be found in the corresponding reference document.

## ► Draft decision

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**29. The Governing Body:**

- (a) **took note of the information contained in document GB.358/PFA/7(Rev.1) and endorsed the Office's assessment of the status of the follow-up by the ILO to the recommendations of the Joint Inspection Unit of the United Nations system presented in the document;**
- (b) **decided to give effect to recommendation 7 from the 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 (JIU/REP/2025/3) and requested the Director-General to follow up accordingly.**

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<sup>16</sup> GB.355/PFA/7/REF/1 and GB.355/PFA/7/REF/2.