**Annex I**

**Summary of reports issued by the Joint Inspection Unit in 2017 of relevance to UNDP**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Document symbol** | **Title** | **Total recommendations** | **Relevant to UNDP** | **Of which recommendations**  **directed to the Executive Board** |
| [JIU/REP/2017/2](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2017_2_English.pdf) | Donor-led assessment of the United Nations system organizations | 6 | 6 | 3 |
| [JIU/REP/2017/3](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2017_3_English.pdf) | Review of air travel policies in the United Nations system: achieving efficiency gains and cost savings and enhancing harmonization | 9 | 3 | 1 |
| [JIU/REP/2017/5](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2017_5_English.pdf) | Outcome of the review of the follow-up to the Joint Inspection Unit reports and recommendations by the United Nations system organizations | 7 | 6 | 1 |
| [JIU/REP/2017/6](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2017_5_English.pdf) | Results-based management in the United Nations development system: Analysis of progress and policy effectiveness | 7 | 6 | 1 |
| [JIU/REP/2017/7](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2017_7_english.pdf) | Review of donor reporting requirements across the United Nations system | 7 | 7 | 2 |
| [JIU/REP/2017/9](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2017_9_english.pdf) | Review of mechanisms and policies addressing conflict of interest in the United Nations system | 6 | 6 | 2 |
| [JIU/ML/2017/1](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_ML_2017_1_English.pdf) | Follow-up to ‘Review of enterprise resource planning (ERP) systems in United Nations organizations’ | 1 | 1[[1]](#footnote-2) | 0 |
| **Total** |  | **43** | **35** | **10** |
| **Reports of the Joint Inspection Unit not issued at the time of the present report**  JIU/REP/2017/8: Review of the United Nations system – private sector partnership arrangements in the context of the 2030 Agenda for Sustainable Development.  **Reports of the Joint Inspection Unit issued in 2017 not relevant to UNDP**  JIU/REP/2017/1: Review of management and administration in the United Nations Industrial Development Organization (UNIDO)  JIU/REP/2017/4: Review of management and administration in the Universal Postal Union (UPU) | | | | |

**Annex II**

**Review of relevant Joint Inspection Unit recommendations in 2017 for consideration by the Executive Board**

|  |  |
| --- | --- |
| **Recommendations** | **Remarks** |
| **Donor-led assessment of the United Nations system organizations (**[**JIU/REP/2017/2**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2017_2_English.pdf)**)** | |
| **Recommendation 1**  The legislative/governing bodies of the United Nations system organizations should encourage better access to, dissemination of and exchange of information concerning donor assessments among the Member States and should, in this context, call upon the executive heads to make such assessments publicly available by uploading them in an online global repository to be established by the Secretary-General of the United Nations for that purpose not later than 2018. | UNDP supports this recommendation and supports the move towards greater accountability and transparency and agrees with the recommendation. The recommendation for increased transparency should also apply to Member States to publish areas most commonly assessed, methodology and criteria followed, and reporting requirements, to enable agencies to consistently provide information on a platform accessible by all Member States enabling them to conduct their own review.  As noted in the comments of the Secretary-General and of the United Nations System Chief Executives Board for Coordination (CEB) on this review (A/72/298/Add.1, p.5), as a practical matter, the decision to publish donor reviews currently rests with the donors that conducted the assessments and Governments may be reluctant to make reviews available to the general public. It is thus not the responsibility of the participating organizations’ governing bodies to implement the recommendation because in each case the specific donor that conducted the review would also need to approve its publication. It might be more appropriate for donors to join efforts and make their assessments available, rather than depend on the legislative bodies of the organizations of the United Nations system and their secretariats to perform that function. Bearing this in mind UNDP highlights that recommendation 1 is not relevant. |
| **Recommendation 2**  Member States that are members of the Multilateral Organization Performance Assessment Network (MOPAN) should initiate an evaluation of the MOPAN 3.0 methodology to assess its rigour and utility in providing the expected levels of information, and determine its effectiveness in reducing the need for additional individual donor assessments. | Going beyond an evaluation of MOPAN 3.0, UNDP supports the recommendation to have a multi-stakeholder assessment platform that considers the needs of all Member States, with a robust framework and methodology set by the Executive Board, to capture a collective reflection of an agency’s effectiveness and reduce the need for additional bilateral assessments.  As noted in the comments of the Secretary-General and of the CEB on this review (A/72/298/Add.1, p.5), it is suggested that as MOPAN 3.0 is still being rolled out, an evaluation may be premature. As of January, 2018, MOPAN has started the process of reviewing its methodology.  As a practical matter, it was noted that the assignment of the recommendation to the legislative bodies of individual organizations appears misdirected, since they do not directly decide issues concerning MOPAN. Legislative bodies may put forward a view on the issue but are not in a position to implement the recommended action. While a comprehensive review of the MOPAN 3.0 methodology might reduce the burden of multiple and overlapping reviews, the decision to rely on the findings of the MOPAN review ultimately rests with MOPAN donors. Bearing this in mind, UNDP highlights that recommendation 2 is not relevant. |
| **Donor-led assessment of the United Nations system organizations (**[**JIU/REP/2017/2**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2017_2_English.pdf)**)** | |
| **Recommendation 5**  The legislative/governing bodies of the United Nations system organizations should request the executive heads to identify and provide adequate resources and support to the internal audit and evaluation offices of their respective organizations to enable them to provide the required levels of assurance that would help minimize duplication and overlap with external reviews, verifications and assessments conducted by third parties. | UNDP supports the recommendation and continues to support its oversight functions (i.e., Office of Audit and Investigations, Independent Evaluation Office, Ethics Office). In a reduced funding environment, UNDP management has protected the resource allocation levels for oversight functions. However, further reductions in regular (core) resources will constrain the ability of UNDP to maintain the same level of resources and will have an impact on the institutional capacity for quality assurance, monitoring, accountability and oversight. Bearing this in mind, UNDP accepts recommendation 5 and highlights that it has been implemented for the period of the Strategic Plan and integrated budget, 2018–2021. |
| **Review of air travel policies in the United Nations system: achieving efficiency gains and cost savings and enhancing harmonization (**[**JIU/REP/2017/3**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2017_3_English.pdf)**)** | |
| **Recommendation 1**  The legislative bodies of the United Nations system organizations should request their executive heads, who have yet to do so, to establish by 2019 a consistent percentage cost threshold below which the most direct route may be selected in lieu of the most economic route, taking into account the time thresholds established in each organization’s travel policy for the selection of the most economic routes. | UNDP has undertaken a review of air travel and has implemented a revision of the duty travel policy (available here: [weblink](https://popp.undp.org/_layouts/15/WopiFrame.aspx?sourcedoc=/UNDP_POPP_DOCUMENT_LIBRARY/Public/Admin%20Service_Duty%20Travel_Route%20Mode%20of%20Transportation%20and%20Standard%20of%20Accommodation.docx&action=default)) that will avoid unnecessary layovers without additional costs. Specifically, UNDP has amended its travel policies to provide that the normal route and mode of transportation for all official travel is the most economical route by air that does not exceed the most direct route by four hours or more and does not add an extra connection. Bearing this in mind, UNDP accepts recommendation 1 and highlights that it has been implemented. |
| **Outcome of the review of the follow-up to the Joint Inspection Unit reports and recommendations by the United Nations system organizations (**[**JIU/REP/2017/5**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2017_5_English.pdf)**)** | |
| **Recommendation 4**  The legislative bodies of organizations which have not yet done so should request annual follow-up reports on the implementation of prior years’ accepted [Joint Inspection Unit] recommendations until their full implementation, by the end of 2018. | UNDP is in compliance with this recommendation, as it has been introduced in its results-based planning, monitoring and reporting system, the integrated results and resources framework (IRRF) of the Strategic Plan 2018-2021. An indicator for the implementation rate of agreed Joint Inspection Unit report recommendationsis included under IRRF output 1.3, high-quality audits and evaluations producing implementable solutions, which is among the indicators measuring the achievement of IRRF outcome 1, accelerated delivery of top-quality programmatic results for the Sustainable Development Goals. The IRRF provides a set of development and organizational results that show how UNDP will use the resources entrusted to it by Member States and others to deliver on its mandate and vision. In pursuing its mandate and in line with General Assembly resolution 71/243 of 21 December 2016 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system, UNDP respects national ownership and is guided by national needs and priorities in all its programmes and projects.  UNDP reports annually to the Executive Board on results against the IRRF which are monitored through its indicators. Bearing this in mind, UNDP accepts recommendation 4 and highlights that it has been implemented. |
| **Results-based management in the United Nations development system: analysis of progress and policy effectiveness (**[**JIU/REP/2017/6**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2017_6_english_.pdf)**)** | |
| **Recommendation 6**  Legislative bodies may wish to work with heads of organizations to enhance the focus on managing for results beyond the demand for accountability and reporting to give a greater focus on what works, what does not work and why, and do so with due  regard to context. | In 2016, UNDP introduced a system to analyse the reasons why IRRF targets are not met. The analysis is included in the annual report of the Administrator to the Executive Board. Bearing this in mind, UNDP highlights that recommendation 6 is under consideration. |
| **Review of donor reporting requirements across the United Nations system (**[**JIU/REP/2017/7**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2017_7_english.pdf)**)** | |
| **Recommendation 1**  The governing bodies of the United Nations system organizations should encourage the Secretary-General and executive heads of other organizations, in the framework of the CEB, to develop a common position and pursue a high-level strategic dialogue with donors, in order to address the challenges posed by the current funding models and practices and the impact of strict earmarking of voluntary contributions and reporting to donors. | UNDP agrees with this recommendation and wishes to note that during the second regular session of the Executive Board each year, UNDP already engages in a structured funding dialogue with Member States, and in line with decision 2017/11, will present a proposal to the Board on how the funding dialogue can be used as a tool to improve the quality and transparency of funding, and align resources to the outcomes of the Strategic Plan. Bearing this in mind, UNDP highlights that recommendation 1 is under consideration. |
| **Recommendation 7**  The governing bodies of the United Nations system organizations should request the executive heads to task and adequately support the internal audit and evaluation offices of their respective organizations to ensure that the relevant oversight reports provide the required levels of assurance that would help minimize reporting to individual donors on the use of their earmarked contributions. | Agreed. UNDP has separate lines in its integrated budget for the Independent Evaluation Office (IEO) and Office of Audit and Investigations to support these functions. Programmes and projects are evaluated in accordance with the UNDP evaluation policy, and the annual report of the IEO is made available to Member States.  UNDP will give the recommendation due consideration taking into account any possible adverse impact on the independence, efficiency and/or effectiveness of the internal audit and evaluation functions.  UNDP supports paragraph 156 of the Joint Inspection Unit report which states that “Organizations should regularly consult the donors on their needs and requirements and assess the extent to which the oversight offices can fulfill them. This would help sensitize donors about the additional resources required for capacity reinforcement of oversight offices, and to recognize this as a shared responsibility.”  The new UNDP evaluation policy, adopted by the Executive Board at the second regular session of 2016, establishes the evaluation and quality assurance principles, clarifies the roles and responsibilities of various stakeholders, references United Nations Evaluation Group norms and standards for evaluation, and notes that UNDP will aim at allocating 1 per cent of its combined programmatic (regular and other) resources to the evaluation function, with no less than 0.2 per cent reserved for the work of the IEO. Bearing this in mind, UNDP highlights that recommendation 7 is under consideration. |
| **Review of mechanisms and policies addressing conflict of interest in the United Nations system (**[**JIU/REP/2017/9**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2017_9_english.pdf)**)** | |
| **Recommendation 3**  The governing bodies of the United Nations system organizations should request the executive heads of the organizations to prepare a detailed report on existing financial disclosure programmes and propose any changes to the rationale and scope of those programmes that are needed to increase their effectiveness. | The United Nations Secretariat and all funds and programmes should utilized a more uniform methodology for the questions asked in the financial disclosure programmes. Unfortunately, at present, the general consensus among the ethics offices that oversee the financial disclosure programmes is that the questions related to financial holdings and investments are viewed as intrusive. In truth, no such programme makes year-over-year comparisons to detect unjust enrichment and as such, each programme is trying to move away from “financial disclosure” and more into a true “conflict of interest disclosure” programme. Unfortunately, each financial disclosure programme falls in various places along the continuum. Some (e.g., UNDP) still ask for all financial investments, bank accounts etc. that exceed $10,000, and request that the filer identify a range for the value of the asset, while building up more robust conflict of interest disclosure questions. Others simply inquire as to whether the filer holds such savings or investments, and the name of the institution where they reside, but without requiring disclosure of their value. Still others have dispensed with financial disclosures and look only into holdings and relationships that can be viewed as a potential conflict of interest (“the ideal programme”’).  What is needed is a modification of the basic requirements of a financial disclosure programme to identify conflicts, thereby driving consistency among the Secretariat and the funds and programmes. Hence, to facilitate consistency and harmonization, a United Nations system-wide solution and standards should be called for, rather than an agency-by-agency review commissioned by each executive head. Bearing this in mind, UNDP highlights that recommendation 3 is under consideration. |
| **Recommendation 6**  The governing bodies of the United Nations system organizations should, in exercising their oversight role on the accountability framework of their respective organizations, regularly monitor conflict of interest issues, including updates to relevant policies, administrative instruments and mechanisms. | The [UNDP Accountability Framework](http://www.undp.org/content/dam/undp/library/corporate/Transparency/UNDP%20Accountability%20framework.pdf) defines accountability as the obligation to: (a) demonstrate that work has been conducted in accordance with agreed rules and standards; and (b) report fairly and accurately on performance results vis-à-vis mandated roles and/or plans. To enhance the effectiveness and efficiency of its operations, UNDP is committed to independent and objective internal oversight.  The Executive Board, in exercising its own accountability and oversight responsibilities effectively at the strategic level, requires independent objective assurances and reports that decisions made at the policy level are implemented, resources are properly and ethically used for the purposes provided, and management is fulfilling the objectives set by the policymakers. As an independent internal oversight office, the UNDP Ethics Office already reports directly to the Executive Board on all of its activities. Bearing this in mind, UNDP accepts recommendation 6 and highlights that it is in progress. |

**Annex III**

**Status of implementation of relevant Joint Inspection Unit recommendations issued in 2016, as at 28 February 2018**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Document symbol** | **Title** | **Total recommendations** | **Relevant to UNDP** | **Implementation status of recommendations relevant to UNDP** | | | |
| **Implemented** | **In progress** | **Under consideration** | **Not accepted/Not relevant** |
| [JIU/REP/2016/2](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_2%20_English.pdf) | Succession planning in the United Nations system organizations | 4 | 4 | 3 | 1[[2]](#footnote-3) | - | - |
| [JIU/REP/2016/4](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_4_English.pdf) | Fraud prevention, detection and response in United Nations system organizations | 16 | 15 | 13 | 2 | - | - |
| [JIU/REP/2016/5](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_5_English.pdf) | Evaluation of the contribution of the United Nations development system to strengthening national capacities for statistical analysis and data collection to support the achievement of the Millennium Development Goals and other internationally-agreed goals | 5 | 5 | - | 5 | - | - |
| [JIU/REP/2016/6](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_6_English.pdf) | Meta-evaluation and synthesis of United Nations Development Assistance Framework evaluations, with a particular focus on poverty eradication | 5 | 1 | - | 1 | - | - |
| [JIU/REP/2016/7](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_7_English.pdf) | Comprehensive review of United Nations system support for small island developing States: final findings | 9 | 8 | 7 | 1 | - | - |
| [JIU/REP/2016/8](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_8_English.pdf) | State of the internal audit function in the United Nations system | 9 | 4 | 3 | - | - | 1[[3]](#footnote-4) |
| [JIU/REP/2016/9](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_9_English.pdf) | Safety and security in the United Nations system | 8 | 4 | 4 | - | - | - |
| **Document symbol** | **Title** | **Total recommendations** | **Relevant to UNDP** | **Implementation status of recommendations relevant to UNDP** | | | |
| **Implemented** | **In progress** | **Under consideration** | **Not accepted/Not relevant** |
| [JIU/REP/2016/10](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_10_English.pdf) | Knowledge management in the United Nations system | 7 | 3 | - | 2 | 1[[4]](#footnote-5) | - |
| [JIU/REP/2016/11](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_11_English.pdf) | Administrative support services: the role of service centres in redesigning administrative service delivery | 5 | 4 | 2 | - | 2[[5]](#footnote-6) | - |
| **Total** |  | **68** | **48** | **32** | **12** | **3** | **1** |
|  |  |  |  |  |  |  |  |
| **Reports of the Joint Inspection Unit issued in 2016 not relevant to UNDP:**  JIU/REP/2016/1: Review of Management and Administration in the International Telecommunication Union (ITU)  JIU/REP/2016/3: Comprehensive review of United Nations system support for small island development States: initial findings | | | | | | | |

**Annex IV**

**Status of implementation of relevant Joint Inspection Unit recommendations issued in 2015, as at 28 February 2018**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Document symbol** | **Title** | **Total recommendations** | **Relevant to UNDP** | **Implementation status of recommendations relevant to UNDP** | | | |
| **Implemented** | **In progress** | **Under consideration** | **Not accepted/Not relevant** |
| [JIU/REP/2015/4](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2015_4_English.pdf) | Public information and communications policies and practices in the United Nations system | 6 | 6 | 6 | - | - | - |
| [JIU/REP/2015/5](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2015_5_English.pdf) | Review of activities and resources devoted to address climate change in the United Nations system organizations | 6 | 5 | 2 | 3[[6]](#footnote-7) | - | - |
| [JIU/REP/2015/6](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2015_6_English.pdf) | Review of the organizational ombudsman services across the United Nations system | 8 | 8 | 5 | 3[[7]](#footnote-8) | - | - |
| **Total** |  | **20** | **19** | **13** | **6** | **-** | **-** |
|  |  |  |  |  |  |  |  |
| **Reports of the Joint Inspection Unit issued in 2015 not relevant to UNDP:**  JIU/REP/2015/1: Evaluation of mainstreaming of full and productive employment and decent work by the United Nations system organizations: summary report  JIU/REP/2015/2: Recommendations to the General Assembly of the United Nations for the determination of parameters for a comprehensive review of United Nations system support for small island developing States  JIU/REP/2015/3 Cooperation among the United Nations regional commissions | | | | | | | |

1. This recommendation is not under the sole remit of UNDP for implementation but rather is for consideration by the CEB. [↑](#footnote-ref-2)
2. This one recommendation, although addressed to all executive heads, is not under the sole remit of UNDP for implementation but rather is for consideration by the CEB. [↑](#footnote-ref-3)
3. Recommendation 9 is not relevant to UNDP, as reported in DP/2017/15/Add.1 [↑](#footnote-ref-4)
4. Recommendation 6, although addressed to all executive heads, is not under the sole remit of UNDP for implementation but rather is for consideration by the CEB. [↑](#footnote-ref-5)
5. Recommendation 2 is under consideration, since while UNDP supports the recommendation on efficiency benchmarks and notes that it already measures performance in its service centres and seeks continuously to enhance performance levels, further applicability of this recommendation system-wide will depend largely on the implementation of a more common shared services approach across all United Nations agencies. Recommendation 4 is under consideration as benefits realization of administrative service reform in the UNDP context is dependent on the organization’s decision of service consolidation going forward. Given the changing external circumstances, UNDP is reconsidering whether both recommendations are relevant and will make a final decision on relevance subject to the outcome of the reform process of the United Nations development system. [↑](#footnote-ref-6)
6. The recommendations are not under the sole remit of UNDP for implementation but rather are for consideration by the CEB and their implementation is subject to the outcome of the reform process of the United Nations development system. [↑](#footnote-ref-7)
7. The implementation of these recommendations is a coordinated system-wide effort, as they refer to the organizational ombudsman services across the United Nations system. [↑](#footnote-ref-8)