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UNICEF report on the recommendations of the Joint Inspection Unit

Summary

In accordance with Executive Board decision 2001/4, the present report summarizes the response of UNICEF to the recommendations contained in the reports of the Joint Inspection Unit issued from January through December 2018. Of the nine reports publicly issued during the period, seven contained recommendations directly relevant to UNICEF. The organization greatly appreciates the insight of the Joint Inspection Unit and the related observations and recommendations included in the reports.

* EICEF/2019/9.

Note: The present document was processed in its entirety by UNICEF.



I. Introduction

1. The Joint Inspection Unit (JIU) annually issues reports and notes addressed to the executive heads of United Nations organizations that have accepted its statute. Each report or note contains a series of recommendations for consideration by either the executive heads or the legislative/governing bodies of the organizations. The present UNICEF report to its Executive Board provides, inter alia, a brief overview of the organization's response to relevant reports publicly issued by the JIU from January through December 2018¹ and comments on JIU recommendations that have been directed to UNICEF (see annex I). The complete reports and notes of the JIU and any additional annexes and comments – for example, those by the United Nations System Chief Executives Board for Coordination (CEB) – can be obtained through the JIU website (www.unjiu.org) or through the hyperlinked titles of each report in section II.

2. UNICEF has continued to work with the JIU on its various reviews and to follow up on the recommendations contained in the reports. Furthermore, as a member organization of the CEB, UNICEF has continued to contribute to the drafting of consolidated responses to various JIU reports.

II. Overview of Joint Inspection Unit reports issued in 2018

3. The seven reports with recommendations relevant to UNICEF are summarized below. For additional comments on the relevant recommendations, see annex I.

A. Results-based management in the United Nations development system: analysis of progress and policy effectiveness (JIU/REP/2017/6)

4. UNICEF welcomes the JIU report and note (JIU/NOTE/2017/1) on results-based management in the United Nations development system (JIU/REP/2017/6). The five stages of development in the mainstreaming of results-based management (RBM), as well as the four pillars or management areas, provide a useful framework for assessing the extent to which RBM has been mainstreamed within the United Nations funds and programmes. UNICEF, along with the majority of other organizations assessed, is considered to have fully mainstreamed RBM but the use of RBM is predominantly internally focused. This assessment reflects the considerable investments UNICEF has made in mainstreaming RBM over the past few years, and also offers valuable suggestions for areas where UNICEF could make additional enhancements to its application of RBM throughout the organization as well as in the context of United Nations reform. UNICEF is committed to use the findings and recommendations of this report to further realize the added value of RBM to organizational effectiveness and development effectiveness. (CEB comments available in [A/72/809/Add.1](#).)

B. Review of donor reporting requirements across the United Nations system (JIU/REP/2017/7)

5. This report offers critical insights into the current challenges resulting from donor reporting in the context of an ever-greater rise in non-core voluntary contributions and earmarking in the United Nations system. UNICEF welcomes the

¹ The Joint Inspection Unit (JIU) issued nine reports during this period, of which seven were relevant to UNICEF. At the 2019 annual session of the Executive Board, UNICEF will comment on reports that were part of the JIU 2018 programme of work issued after 31 December 2017.

seven recommendations on how to improve donor reporting, better address donor needs and requirements, and enhance the standing of the United Nations system as a responsive and valuable partner for donors. UNICEF was commended for its efforts to improve its management of voluntary contributions, notably reporting to donors and the implementation of reliable systems to support financial management, transparency, and accountability and compliance with rules, regulations, and policies. (CEB comments available in [A/73/320/Add.1.](#))

C. The United Nations system: private sector partnerships arrangements in the context of the 2030 Agenda for Sustainable Development (JIU/REP/2017/8)

6. The report focuses on United Nations system coherence, coordination and efficiency as an imperative for the United Nations to show its readiness to meet the Sustainable Development Goals, and particularly Goal 17. The report outlines a series of recommendations for the development of system-wide solutions to enable a more harmonized and agile approach to working with the private sector, and to fuel long-term and reliable forms of inter-agency interaction, resource pooling and knowledge-sharing. UNICEF remains committed to actively contribute to the areas highlighted in the report. Its co-leading role in the United Nations Sustainable Development Group (UNSDG) Results Group for Strategic Partnerships, launched in 2018, is a practical example of this commitment to the effective and efficient coordination of the United Nations system. (CEB comments available in [A/73/186/Add.1.](#))

D. Review of mechanisms and policies addressing conflict of interest in the United Nations system (JIU/REP/2017/9)

7. The report covers the review and assessment of the regulatory framework of the United Nations system organizations for addressing conflicts of interest, by assessing current mechanisms and practices, identifying gaps and making recommendations for improvement. The report highlighted the urgent need for reform of the existing conflict of interest disclosure system, among its six recommendations. UNICEF supported the recommendations of the report and has since taken steps to review its conflict of interest and financial disclosure programme, specifically through an external review by an international accounting and advisory firm. (CEB comments available in [A/73/187/Add.1.](#))

E. Review of internship programmes in the United Nations system organizations (JIU/REP/2018/1)

8. The report covers the review of internship programmes in the United Nations system from 2009 to 2017, during which time the size of internship programmes grew significantly. The JIU undertook an in-depth analysis of the use of internship programmes across United Nations organizations, including the different modalities and degrees of stakeholder satisfaction. It was recognized that there is a need for coherent management of the internship programmes across the United Nations system, with a common set of good practices based on a benchmarking framework. The JIU formulated a list of recommendations that provided the opportunity for UNICEF to reflect on and devise concrete action plans addressing each of the recommendations through inter-agency focus groups to enhance the effectiveness of the internship programme. (CEB comments available in [A/73/377/Add.1.](#))

F. Review of whistle-blower policies and practices in United Nations system organizations (JIU/REP/2018/4)

9. The report covers the review by the JIU of the effectiveness of whistle-blower policies and practices across the United Nations system organizations to ensure that whistle-blowers are accorded adequate levels of protection, especially with regard to retaliation. The review involved an analysis of protection against retaliation policies, which was conducted across the United Nations system organizations in order to measure perceptions. UNICEF generally supported the recommendations of the report and has since then updated its whistle-blower protection policy.

G. Opportunities to improve efficiency and effectiveness in administrative support services by enhancing inter-agency cooperation (JIU/REP/2018/5)

10. UNICEF is committed to working with other agencies in the United Nations system to ensure its administrative systems are efficient and effective and takes full note of and broadly agrees with the recommendations in the report. UNICEF will continue to implement recommended actions where possible and provide timely updates on progress).

III. Status of Joint Inspection Unit recommendations addressed to UNICEF

11. In 2018, the JIU issued nine reports, of which one was a single-organization report and eight were system-wide reviews. The eight system-wide reports contained a total of 47 recommendations, of which 45 (96 per cent) were relevant to UNICEF. These included nine addressed to the UNICEF Executive Board and thirty-six to the executive head of UNICEF. The acceptance and implementation status of the 45 recommendations is presented in annex I, and can be summarized as follows, as of January 2019:

(a) UNICEF accepted 38 recommendations, of which 12 had been implemented, and 26 were in progress;

(b) Five recommendations are still under consideration for acceptance;

(c) Two recommendations were relevant to UNICEF but are outside its sole remit for implementation.

12. Annex II details the status of recommendations made by the JIU prior to 2018 that were still open as of January 2019. In summary:

(a) The total number of open recommendations was 38, including 25 issued in the period 2015–2017, and 13 during the period 2010–2014;

(b) Of the 38 open recommendations, 23 were accepted and in progress, 13 were implemented, 2 were still under consideration.

Annex I

Summary of the status of Joint Inspection Unit recommendations addressed to UNICEF, January–December 2018

Relevant recommendations

Remarks

Results-based management in the United Nations development system, analysis of progress and policy effectiveness (JIU/REP/2017/6)

1. Recommendations addressed to the legislative body/Executive Board

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.

Under consideration

This recommendation is made to the Executive Board rather than to UNICEF itself. A common approach with other agencies is proposed for discussion this year.

2. Recommendations addressed to the executive head

Recommendation 1

Executive heads who have not already done so should develop a well-defined, comprehensive and holistic strategy to guide the mainstreaming of results-based management within and across organizations.

Accepted and implemented

UNICEF has fully integrated results-based management as a main principle and organizational enabler in the UNICEF Strategic Plan, 2018–2021 as well as into its work processes and systems.

Recommendation 2

Executive heads, including the Secretary-General, in his capacity as Chair of the United Nations System Chief Executives Board for Coordination, should consider establishing a backbone support function to ensure that the vast range of innovations introduced in results-based management across the United Nations system are captured, supported, assessed for value and shared for adoption system-wide.

Accepted and in progress

UNICEF has recently added results-based management specialists who have joined the United Nations Innovation Network and are collaborating on a recent proposal on using artificial intelligence to reduce bureaucracy.

Recommendation 3

Executive heads should strengthen the development of the culture of results by including in their respective capacity development agenda a focus on enhancing the mindset and value systems that are important for enhancing staff commitment and engagement in implementing results-based management.

Accepted and implemented

UNICEF has developed a comprehensive results-based management learning package for staff.

Recommendation 4

Executive heads should ensure that the future development of approaches to staff accountability and human resources management incorporate more consideration of managing for achieving results,

Accepted and implemented

Investments in results-based management learning for staff will continue to be made as part of the approved UNICEF Organizational Learning Strategy.

*Relevant recommendations**Remarks*

including the development of incentive systems that promote both accountability for results and accountability for transformative learning and innovations at all levels.

Recommendation 5

Executive heads should make the use of information on results, including evidence resulting from evaluation, a strategic priority.

Accepted and implemented

UNICEF has developed corporate data systems and scorecards that provide information on programme and office performance, to inform and support senior management decision-making.

Review of donor reporting requirements across the United Nations system (JIU/REP/2017/7)

1. Recommendations addressed to the legislative body/Executive Board

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 United Nations System Chief Executives Board for Coordination, 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.

Accepted and implemented

Implemented through the structured dialogue on financing the results of the UNICEF Strategic Plan, 2018–2021. UNICEF is proactively using the structured dialogue to support discussions with Member States on financing the Strategic Plan, 2018–2021 and to support the Secretary-General's reform agenda.

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 with ensuring that the relevant oversight reports provide the required levels of assurance that would help to minimize reporting to individual donors on the use of their earmarked contributions.

Accepted and implemented

UNICEF will continue to engage with donors regarding their assurance needs to ensure that wherever practicable these will be met by the organization's evaluation and internal oversight reporting.

2. Recommendations addressed to the executive head

Recommendation 2

The executive heads of the United Nations system organizations that have not yet done so should put in place measures for ensuring that partnership agreements, concluded at the corporate level with the donors and at the corporate and field levels for individual programmes and projects, spell out the needs and requirements of the donors and the mutual commitments of the organizations and the donors,

Accepted and implemented

Implemented through the structured dialogue. UNICEF is among the four organizations listed and commended for substantial systems improvements on reporting to donors using the structured dialogue.

*Relevant recommendations**Remarks*

with respect to the details of reporting on the use of funds provided.

Recommendation 3

The executive heads of the United Nations system organizations should encourage better access to, and dissemination and exchange of, information concerning donor reporting among the Member States and should ensure that every organization maintains a corporate repository for all contribution agreements and donor reports.

Accepted and implemented

UNICEF has launched a transparency microsite that improves access to its programme and financial data and provides the public with current information on activities taking place in 128 UNICEF offices globally.

Recommendation 4

The executive heads of the United Nations system organizations that have not yet done so should regularly update guidance on donor reporting and put in place measures for the professional skills development and training needed to improve reporting to donors, for personnel at headquarters and in the field.

Accepted and implemented

UNICEF manuals and guidance notes on the acceptance and management of voluntary contributions were created and will be continuously updated as policies, procedures and processes evolve.

Recommendation 5

The executive heads of the United Nations system organizations that have not yet done so should work systematically with donors to include in donor agreements the costs associated with preparing donor reports.

Accepted and in progress

This recommendation will be addressed through the work of the inter-divisional group on reforming the UNICEF approach to donor reporting.

Recommendation 6

The Secretary-General and executive heads of other United Nations system organizations should, preferably within the framework of the United Nations System Chief Executives Board for Coordination, develop and adopt a common report template accommodating the information needs and requirements of donors and the regulatory frameworks and capacities of the organizations, as a basis for negotiations with donors.

Accepted and in progress

UNICEF is fully engaged as co-facilitator in the Facilitation Group for the Grand Bargain process in 2019 with Sweden, the United States of America, the International Federation of Red Cross and Red Crescent Societies, Interaction and the United Nations Office for the Coordination of Humanitarian Affairs.

The United Nations system: private sector partnerships arrangements in the context of the 2030 Agenda for Sustainable Development ([JIU/REP/2017/8](#))

1. Recommendations addressed to the legislative body/Executive Board

No recommendations.

2. Recommendations addressed to the executive head

Recommendation 3

The Secretary-General of the United Nations and the heads of United Nations system organizations, assisted by the United Nations Global Compact, should

Accepted and in progress

As a member of the operational steering committee of the Joint Fund for the 2030 Agenda for Sustainable Development, UNICEF is providing support in the

*Relevant recommendations**Remarks*

coordinate and streamline a unique, system-wide package of information about the opportunities for partnerships offered to the private sector by the Sustainable Development Goals, for the benefit of interested organizations.

Recommendation 5

The heads of United Nations organizations should enhance the role and responsibilities of the private sector focal points network with regard to sharing knowledge, promoting good practices and finding innovative solutions to problems related to partnerships with the private sector, including by entrusting them with specific tasks and agenda items on which to report.

Recommendation 6

All heads of the United Nations system organizations, assisted by the United Nations Global Compact, should jointly create a common database on the profiles and performance of the businesses that are involved, or potentially interested, in partnerships with the United Nations, based on the information voluntarily submitted by the participating organizations

Recommendation 7

The Secretary-General of the United Nations and all the executive heads of participating organizations should identify and agree on a minimum set of common standard procedures and safeguards for an efficient and flexible due diligence process, to be applied system-wide in a transparent way by the United Nations operational staff engaged in the initiation and implementation of partnerships with the private sector.

Recommendation 10

The Secretary-General of the United Nations should encourage, in concertation with the executive heads of the Joint United Nations Programme on HIV/AIDS, the United Nations Development Programme (UNDP), the United Nations Educational, Scientific and Cultural Organization (UNESCO), the United Nations Population Fund (UNFPA), the Office of the United Nations High Commissioner for Refugees (UNHCR), UNICEF, the United Nations Industrial Development Organization (UNIDO), the United Nations Office for Project Services (UNOPS) and the World Food Programme (WFP), and the executive heads of any other interested United Nations organizations with a

area of public communications through the seconding of a communications expert. This will offer the opportunity for UNICEF to support private sector-targeted content.

Accepted and in progress

The United Nations Sustainable Development Group (UNSDG) Results Group for Strategic Partnerships (co-led by UNICEF and the International Labour Organization (ILO)) is working on a common platform for the United Nations to enhance information exchange on partnership development.

Accepted and in progress

An initial proposal for a common platform for the United Nations to converge data and information on potential partners was presented to UNSDG members in December 2018. The proposal is being further developed and expected to be discussed and endorsed, pending cost-efficiency and affordability, in March 2019.

Accepted and in progress

The work has been undertaken by the UNSDG Results Group for Strategic Partnerships, co-led by the executive heads of UNICEF and ILO. Guidance on common minimum integrity standards and due diligence for partnerships is being finalized.

Accepted and in progress

UNICEF is addressing this as part of the inter-agency work towards the definition of the new generation of United Nations Development Assistance Frameworks and United Nations country teams (UNCTs). Opportunities to reinforce and systematize interaction with the private sector at the country level are also explored in the Internal Review of the United Nations Global Compact (co-chaired by the UNICEF executive head) by looking at the role of the local networks and possible interaction with the UNCT.

*Relevant recommendations**Remarks*

presence in the field, a multi-stakeholder mechanism of consultations and solution-seeking at the country level, steered by the resident coordinator, in which the businesses are involved from the beginning in the design of partnerships in support of the 2030 Agenda for Sustainable Development. Where such mechanisms initiated by Governments exist, the United Nations country teams should encourage multi-stakeholder participation.

Recommendation 11

The Secretary-General, in his capacity as Chair of the United Nations System Chief Executives Board for Coordination, and the executive heads of interested organizations, should build on existing and ongoing efforts and continue to empower the United Nations Innovation Network or other existing United Nations joint innovation initiatives to identify and discuss issues that are relevant for the coordination of the existing innovation initiatives, funds, labs, accelerators and incubators, and their interface with the private sector, with a view to facilitating and stimulating innovation in the implementation of the 2030 Agenda.

Review of mechanisms and policies addressing conflict of interest in the United Nations system (JIU/REP/2017/9)

1. Recommendations addressed to the legislative body/Executive Board

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.

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.

1. Recommendations addressed to the executive head

Recommendation 1

Executive heads of the United Nations system organizations should direct their officials entrusted with the ethics function to map the most common

Accepted and in progress

UNICEF is co-leading with WFP the United Nations Innovation Network, a community of innovators sharing and collectively building United Nations expertise around innovative solutions, labs and accelerators.

Under consideration

UNICEF has accepted this recommendation in principle while an implementation plan is being finalized by the Ethics Office, in coordination with other internal stakeholders.

Under consideration

The Ethics Office is including a review of its financial disclosure directive in the 2019 workplan.

Accepted and in progress

UNICEF engaged an international advisory firm to do a gap analysis on conflict of interest and financial disclosures. The actions of UNICEF on this

<i>Relevant recommendations</i>	<i>Remarks</i>
<p>occurrences and register the risks of situations exposing their respective organizations to organizational conflicts of interest, no later than December 2019.</p> <p>Recommendation 2</p> <p>Executive heads of the United Nations system organizations, who have not yet done so, should direct their human resources services to introduce a mandatory conflict of interest disclosure form that should be signed by staff members, along with their declaration of office, by all staff members and other types of personnel joining an organization, whether in a short- or long-term capacity. The form should be developed with the assistance of the ethics function of the respective organization and with other functions, as appropriate, and in consultation with any future inter-agency forum.</p> <p>Recommendation 4</p> <p>Executive heads of the United Nations system organizations, who have not yet done so, in consultation with the Legal Network of the United Nations system organizations, should take the necessary steps to introduce, by December 2019, adequate legal clauses in contractual agreements with their staff and non-staff, as appropriate, binding them to the period of restriction set for their function that prohibits them from engaging in clearly defined post-employment activities for the duration of that period of time.</p> <p>Recommendation 5</p> <p>Executive heads of the United Nations system organizations, who have not yet done so, should take the necessary steps, no later than the end of December 2019, to: (a) ensure that all staff members, irrespective of their level and grade, successfully complete the initial and periodic mandatory ethics training course and obtain the respective certification; (b) link certification of the required ethics training course to the annual staff performance appraisal cycle; (c) include ethics training in the induction training of non-staff, including refresher courses after service intervals, as appropriate.</p>	<p>recommendation will be based on the advice emerging from the gap analysis.</p> <p>Under consideration</p> <p>This remains under consideration for acceptance.</p> <p>Under consideration</p> <p>This remains under consideration for acceptance.</p> <p>(a) Accepted and in progress; (b) and (c) under consideration</p> <p>(a) UNICEF has implemented a mandatory training course on ethics and integrity. Staff members complete the mandatory training on an ongoing basis and it must be recertified every two years; (b) and (c) remain under consideration for acceptance.</p>

Review of internship programmes in the United Nations system (JIU/REP/2018/1)

1. Recommendations addressed to the legislative body/Executive Board

*Relevant recommendations**Remarks***Recommendation 6**

Legislative and/or governing bodies of the organizations of the United Nations system should consider approving the establishment of ad hoc multi-donor trust funds to pledge voluntary contributions to support internship schemes and request executive heads to present for their consideration proposals for other suitable innovative mechanisms to receive voluntary contributions, with no strings attached regarding selection criteria.

2. Recommendations addressed to the executive head

Recommendation 2

Executive heads of the United Nations system organizations, under the leadership of the Secretary-General as the chair of the United Nations System Chief Executives Board for Coordination, should work together towards the establishment of more coherent internship programmes for the United Nations system, taking into account the benchmarking framework for good practices in internship programmes.

Recommendation 3

The executive heads of JIU participating organizations should consider updating their internship policies, taking into account the proposed JIU benchmarking framework for good practices in internship programmes and identifying those benchmarks to be streamlined in the policies of their respective organizations.

Recommendation 5

The executive heads of JIU participating organizations should put in place a mechanism to systematically track information related to internships, including on gender, country of origin, university from which the highest diploma was received, duration of the internship for each intern engaged and related costs (direct and indirect) generated by the internship programme. A report should be presented for information to the governing and/or legislative bodies of the organizations at their next sessions.

Recommendation 7

Executive heads of the organizations of the United Nations system should establish a collaboration mechanism between the public information services of the organizations and the permanent representatives of Member States to facilitate outreach to their capitals

Accepted and in progress

UNICEF has established an inter-agency working group to discuss all the recommendations and find adequate solutions towards the establishment of a more coherent internship programme.

Accepted and in progress

UNICEF has established an inter-agency working group to discuss all the recommendations and find adequate solutions towards the establishment of a more coherent internship programme.

Accepted and in progress

UNICEF is working to implement all necessary changes to systems and processes.

Accepted and in progress

UNICEF recently launched a new registration process for all non-staff and will conduct an evaluation of the new process.

Accepted and in progress

UNICEF has established an inter-agency working group to discuss all the recommendations and find adequate solutions towards the establishment of a more coherent internship programme.

*Relevant recommendations**Remarks*

on a worldwide basis so as to attract young candidates for internships from diverse educational backgrounds from all recognized educational entities, based on the World Guide to Higher Education published by UNESCO.

Progress report on the recommendations contained in the review of South-South and triangular cooperation in the United Nations system (JIU/REP/2011/3) (JIU/REP/2018/2)

No recommendations addressed to UNICEF.

Review of management and administration in the United Nations Office for Project Services (UNOPS) (JIU/REP/2018/3)

No recommendations addressed to UNICEF.

Review of whistle-blower policies and practices in United Nations system organizations (JIU/REP/2018/4)

1. Recommendations addressed to the legislative body/Executive Board

Recommendation 1

Legislative bodies should adopt measures by 2020 to ensure that all policies related to misconduct/wrongdoing and retaliation specify appropriate channels and modalities, such as independent oversight committees, for reporting and investigating allegations against the executive head of the organization, as well as against any other functions that may entail a potential conflict of interest in the handling of such issues.

Outside the sole remit of UNICEF

UNICEF has limited authority over legislative bodies.

Recommendation 4

By 2020, the legislative bodies of the United Nations system organizations should request executive heads to ensure that the independence of the head of ethics, head of oversight and ombudsman/mediator functions is clearly defined, in accordance with recommendations contained in JIU reports (JIU/REP/2006/2, JIU/REP/2010/3, JIU/REP/2011/7, JIU/REP/2015/6 and JIU/REP/2016/8), and that these functions report periodically to the legislative body.

Outside the sole remit of UNICEF

UNICEF has limited authority over legislative bodies.

2. Recommendations addressed to the executive head

Recommendation 3

Executive heads of United Nations system organizations should update their relevant whistle-blower policies by 2020 to address shortcomings and gaps identified in the JIU best-practices ratings.

Accepted and in progress

In June 2018, UNICEF adopted a revised whistle-blower policy that addressed many of the identified gaps and continues to work further on the effective implementation of the revised policy.

*Relevant recommendations**Remarks***Recommendation 5**

By the end of 2019, executive heads of United Nations system organizations should develop comprehensive communications tools for all personnel on what, how, where and to whom to report misconduct/wrongdoing, including harassment and retaliation, in all the working languages of the organization.

Accepted and in progress

UNICEF supports this recommendation and has already taken steps to address this issue through webinars and information materials.

Recommendation 6

Executive heads of United Nations system organizations should develop by 2020 standard operating procedures for proactively protecting those who report misconduct/wrongdoing from retaliation, which should include undertaking relevant risk assessments and clearly identifying available support mechanisms and resources.

Accepted and implemented

UNICEF supports this recommendation and is implementing measures through its revised whistleblower policy.

Recommendation 7

Executive heads of United Nations system organizations should develop standard operating procedures by 2020 for handling retaliation cases, with specific checklists and protocols for investigation, support services and communication.

Accepted and in progress

UNICEF supports this recommendation and is working towards developing standard operating procedures. UNICEF, in collaboration with other Ethics Offices, meets with the Ethics Panel of the United Nations regularly. Discussions include the issue of protection against retaliation policy.

Recommendation 8

Executive heads of United Nations system organizations should ensure that, by 2020, anonymous channels to report misconduct/wrongdoing are: (a) developed and operational; (b) available in all the working languages of the organization; (c) accessible to all personnel, vendors and beneficiaries; (d) reflected in their relevant policies; and (e) widely communicated.

Accepted and in progress

UNICEF supports this recommendation through its updated anti-harassment policy. UNICEF wants to highlight that anonymous complaints are often harder to substantiate and prove to the level required before the United Nations Dispute Tribunal and the United Nations Appeals Tribunal.

Recommendation 10

By the end of 2019, executive heads of United Nations system organizations should ensure that all supervisors and managers are required to complete specific training on whistle-blowing policies and on how to appropriately respond to and handle misconduct/wrongdoing and retaliation reports.

Accepted and in progress

UNICEF supports this recommendation and has implemented mandatory ethics and integrity training and fraud-awareness training, which includes specific content on whistle-blowing policies and reporting of misconduct/wrongdoing. Staff members are currently completing these mandatory courses.

Opportunities to improve efficiency and effectiveness in administrative support services by enhancing inter-agency cooperation (JIU/REP/2018/5)

1. Recommendations addressed to the legislative body/Executive Board

*Relevant recommendations**Remarks***Recommendation 2**

The legislative bodies should request executive heads to develop performance indicators and targets to drive improvements in the delivery of administrative support services, and to post performance publicly.

2. Recommendations addressed to the executive head

Recommendation 1

Executive heads, in coordination with the Chair of the UNSDG and with a view to a coherent system-wide approach, should, by the end of 2020, enhance existing systems or implement new ones to accurately identify resources devoted to administrative support services, irrespective of funding source or cost classification, and set out how efficiency should be defined and assessed.

Recommendation 4

In order to overcome the bureaucratic barriers, the Secretary-General, in consultation with the Chair of the UNSDG, should initiate, by the end of 2020, the testing of a model under which a single agency provides hosting services for the others.

Recommendation 5

The Secretary-General should designate, by September 2019, a limited group of executive heads, which would include those of UNDP, UNFPA, UNHCR, UNICEF and WFP, to formulate a proposal for consolidated country-level administrative support arrangements, in accordance with the provisions of General Assembly resolution 72/279.

Recommendation 6

The UNSDG should refocus the common business operations of UNCTs on a more limited agenda, such as common premises, facility services and procurement. All country teams should be required, by the end of 2020, to put forward a business case on common premises. They should also be required to establish joint long-term agreements and service contracts by the end of 2020.

Recommendation 7

The Secretary-General, in conjunction with other executive heads of entities with field-based programmes, should, by the end of 2020, develop a specific proposal that defines how to apply mutual

Accepted and in progress

UNICEF performance indicators related to business operations strategies are regularly monitored through the Global Shared Services Centre.

Accepted and Implemented

In 2018, UNICEF implemented the budget formulation tool. This is a planning tool linking results to resources that support efforts to strengthen the organization's results-based management practice.

Accepted and in progress

UNICEF has provided resources to the Business Innovations Group project team, tasked with developing strategies and guidelines for a country back office model. Upon completion, UNICEF will begin piloting of this initiative.

Accepted and in progress

UNICEF has provided resources to the Business Innovation Group project team, that is tasked with developing strategies and guidelines for a country back office model.

Accepted and in progress

UNICEF has provided resources to the Business Innovations Group project team that is tasked with developing strategies and guidelines for arriving at the 50 per cent common premises target by end 2021. UNICEF is concerned by the ambition of 100 per cent completion for all country offices, as this bears a heavy financial contribution from agencies.

Accepted and Implemented

UNICEF has signed the mutual recognition paper.

*Relevant recommendations**Remarks*

recognition as a vehicle for capacity consolidation, so as to reduce redundancy and rationalize physical presence.

Recommendation 10

The Secretary-General and the executive heads of organizations that operate global, multifunctional shared services centres or envisage one (FAO, the Secretariat, UNDP, UNHCR, UNICEF, UNOPS and the World Health Organization) and of WFP, as well as other executive heads willing to participate, should, by the end of 2019, constitute a shared services board to develop the business case for and operational design of global shared services.

Accepted and in progress

UNICEF has provided resources to the Business Innovations Group project team, that is tasked with developing strategies and guidelines for the coalition of Global Shared Service Centres.

Annex II

Summary of the status of all open Joint Inspection Unit recommendations addressed to UNICEF prior to 2018

<i>JIU report symbol</i>	<i>Recommendation (number) and summary text</i>	<i>Addressee</i>	<i>Current status</i>
JIU/REP/2010/8 Inter-agency staff mobility and work/life balance in the organizations of the United Nations system	(10) Systematically assess the performance of work/life balance programmes periodically and include, inter alia, a cost-benefit analysis of such programmes as part of their regular performance reporting.	Executive head	Accepted and implemented
JIU/REP/2011/1 Review of the medical service in the United Nations system	(2) Adopt appropriate standards with regard to Occupational Safety and Health issues.	Legislative body	Accepted and in progress
JIU/REP/2012/2 The management of sick leave in the United Nations system	(4) Design and implement an absence management module.	Executive head	Accepted and in progress
JIU/REP/2013/2 Records and archives management in the United Nations	(1) Ensure strict compliance with those principles, procedures and rules for any materials identified as records of the organization or entity.	Executive head	Accepted and in progress
	(2) Ensure that all departments, offices and other entities under their responsibility have developed the basic components of records management programmes for all records for which they have managerial responsibility.	Executive head	Accepted and in progress
	(3) Ensure that appropriate time and resources are allocated to institutionalizing tailored RAM training programmes.	Executive head	Accepted and in progress
	(4) Ensure that information systems that capture, create or manage e-records meet international standards for record-keeping and the preservation of digital records and archives.	Executive head	Accepted and in progress
JIU/REP/2013/4 Review of the management of implementing partners in United	(8) Institute, for staff engaged with Implementing Partners (and especially staff in country offices), training in fraud awareness and prevention, with emphasis on fraud related to third parties.	Executive head	Accepted and implemented

<i>JIU report symbol</i>	<i>Recommendation (number) and summary text</i>	<i>Addressee</i>	<i>Current status</i>
Nations system organizations	(10) Review the capabilities of their existing automation systems, such as ERPs and other database tracking systems, with the aim of supporting the management of Implementing Partners and consolidating related data in these systems.	Executive head	Accepted and implemented
JIU/NOTE/2014/1 Use of retirees and staff retained beyond the mandatory age of separation at United Nations organizations	(2) Set up effective mechanisms to capitalize on the knowledge and experience of staff due to retire and of retirees.	Executive head	Accepted and in progress
JIU/REP/2014/1 An analysis of the resource mobilization function within the United Nations system	(5) Organize dialogues with their respective donors to agree upon common reporting requirements.	Executive head	Accepted and in progress
JIU/REP/2014/8 Use of non-staff personnel and related contractual modalities in the United Nations system organizations	(12) Ensure and formalize the access of non-staff personnel (including United Nations Volunteers) to mediation, the ethics office, the office of the ombudsman and other informal conflict-resolution mechanisms and ensure that such personnel have recourse to the policies on the prevention of harassment and whistle-blowing.	Executive head	Accepted and implemented
JIU/REP/2014/9 Contract management and administration in the United Nations system	(2) Incorporate in their annual statements of internal controls certifications, by individuals with procurement and contracts management authority, that the execution of contracts has been in full compliance with the organization's policies, procedures and rules.	Executive head	Accepted and in progress
JIU/REP/2015/5 Review of activities and resources devoted to address climate change in the United Nations system organizations	(1) Present to the governing bodies of their organizations a long-term United Nations system-wide climate change strategy responsive to the outcome of the twenty-first session of the Conference of the Parties to the United Nations Framework Convention on Climate Change. (3) Organizations involved in areas with clear cross-linkages with climate change should elaborate and agree upon a common methodology to establish criteria to ensure	Executive head Executive head	Accepted and implemented Accepted and implemented

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	the traceability of specific funding for climate change adaptation and mitigation.		
	(4) Promote the development of a common information-sharing system for the measurement and monitoring of the United Nations system activities and resources aimed at addressing climate change.	Executive head	Accepted and implemented
JIU/REP/2016/2 Succession planning in the United Nations system organizations	(3) Adopt benchmarks ensuring organizations have a sound succession planning process, and report on the progress made.	Executive head	Accepted and in progress
JIU/REP/2016/4 Fraud prevention, detection and response in United Nations system organizations	(5) Conduct a comprehensive corporate fraud risk assessment.	Executive head	Accepted and in progress
	(6) Develop organization-specific comprehensive anti-fraud strategies and action plans for implementing their respective fraud policies.	Executive head	Accepted and implemented
	(7) The executive heads of the United Nations system organizations, if they have not already done so, should initiate a review of their internal control framework to ensure that proportionate anti-fraud controls do exist and that fraud risks identified in the fraud risk assessments are adequately addressed in the internal control frameworks	Executive head	Accepted and implemented
	(8) Ensure that statements of internal controls address the adequacy of organization-wide anti-fraud controls.	Executive head	Accepted and in progress
	(10) Ensure that proportionate fraud prevention and detection capabilities are an integral part of automation systems' functionalities.	Executive head	Accepted and implemented
JIU/REP/2016/6 Meta-evaluation and synthesis of United Nations development framework evaluations	(4) Coordinate evaluation activities at the country level.	Executive head	Accepted and in progress
JIU/REP/2016/7	(4) Coordinate the planning and implementation of capacity-building activities in close consultation with the small	Legislative body	Accepted and in progress

<i>JIU report symbol</i>	<i>Recommendation (number) and summary text</i>	<i>Addressee</i>	<i>Current status</i>
Comprehensive review of United Nations system support for small island developing States: final findings	island developing States (SIDS) and all partners for development.		
	(7) Ensure, the specificity of SIDS is explicitly considered in defining the elements of monitoring and accountability frameworks.	Legislative body	Accepted and in progress
	(8) Coordinate efforts in designing monitoring and accountability frameworks and tools adapted to the capacity of SIDS to monitor and report on the implementation of the Samoa Pathway.	Legislative body	Accepted and in progress
JIU/REP/2016/8 State of the internal audit function in the United Nations system	(9) Ensure that the conditions for effective, independent, expert oversight committees are in place.	Legislative body	Accepted and in progress
	(2) Involve the oversight committees and consult with the governing bodies in the hiring and terminating of the heads of internal audit/oversight.	Executive head	Under consideration
	(5) Ensure that internal audit services have adequate financial and human resources to expand the use of information technology auditing techniques.	Executive head	Accepted and implemented
	(6) Allocate adequate financial and human resources to the internal audit services to ensure sufficient coverage of high-risk areas during risk-based audit planning.	Executive head	Accepted and in progress
JIU/REP/2016/10 Knowledge management in the United Nations system	(1) Develop knowledge management strategies and policies aligned with the mandate, goals and objectives of their respective organizations, by the end of 2018.	Executive head	Accepted and in progress
	(3) Take incremental measures aimed at embedding knowledge management skills and knowledge-sharing abilities in their respective staff performance appraisal systems, annual workplans, job descriptions and organizational core competences, by the end of 2020.	Executive head	Accepted and in progress
	(4) Establish norms and procedures for the retention and transfer of knowledge from retiring, moving or departing staff.	Executive head	Accepted and in progress
JIU/NOTE/2017/1 Results-based management in the United Nations	(1) To promote collaboration in and furtherance of mainstreaming results-based management across United Nations system organizations, executive heads may wish to endorse the high-impact model and use it	Executive head	Under consideration

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system: high-impact model for results-based management – benchmarking framework, stages of development and outcomes	<p>within their respective organizations, taking into account the progress already achieved and organizational specificities.</p> <p>(2) To enhance inter-agency collaboration in the use, adaptation or expansion of the high-impact model across United Nations system organizations, executive heads may wish to establish an inter-agency task force or interim mechanism, using existing formal or informal inter-agency arrangements, as deemed appropriate.</p>	Executive head	Accepted and implemented
JIU/REP/2017/2 Donor-led assessments of the United Nations system organizations	(4) The executive heads of the United Nations system organizations should engage with donors to determine the key elements in their assessments and consider taking these elements into account in their risk assessments and workplans.	Executive head	Accepted and in progress
JIU/REP/2017/3 Review of air travel policies in the United Nations system: achieving efficiency gains and cost savings and enhancing harmonization	<p>(4) The executive heads of the United Nations system organizations, that have not yet done so, should ensure by 2019 that effective measures are taken to enforce and monitor compliance with an advance purchase policy, including incorporation of advance planning rules and key performance indicators in travel policies that are regularly measured.</p> <p>(6) The executive heads of the United Nations system organizations, if they have not already done so, should encourage the use of online booking tools for air travel, update their travel policies with guidelines for optimal use of such tools, and consider integrating them with their existing systems by 2020.</p>	Executive head	Accepted and implemented
		Executive head	Accepted and in progress