



# Economic and Social Council

Distr.: General  
6 May 2025

Original: English

**For information**

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## United Nations Children's Fund

Executive Board

**Annual session 2025**

10–13 June 2025

Item 3 of the provisional agenda\*

### **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 and note of the Joint Inspection Unit (JIU) issued from 1 January to 31 December 2024. Of the seven reports publicly issued during that period, six reports contained recommendations directly relevant to UNICEF. Of these, one report was a multi-agency report addressed to the Executive Boards of the United Nations Development Programme (UNDP)/United Nations Population Fund (UNFPA)/United Nations Office for Project Services (UNOPS), the United Nations Children's Fund (UNICEF) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women). Of the total of 43 recommendations issued in the system-wide reports and the multi-agency report, 32 were addressed to UNICEF: 17 to the UNICEF executive head and 15 to the Executive Board as the legislative body of UNICEF. This report provides UNICEF management responses to the relevant recommendations and includes an update on the implementation status of the recommendations contained in the JIU reports issued prior to 2024. The organization greatly appreciates the JIU insights and the related observations and recommendations included therein.

The Executive Board may wish to take note of the present report, including the responses from management to the 15 JIU recommendations intended for consideration by the Executive Board.

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\* [E/ICEF/2025/11](#).

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



## I. Overview

1. The Joint Inspection Unit (JIU) issues reports, notes and management letters addressed to the executive heads of United Nations organizations that have accepted its statute. Each report or note contains recommendations for consideration by either the executive heads or the legislative/governing bodies of each organization. Management letters contain recommendations for the attention of the executive heads of all participating organizations for action as appropriate.

2. This UNICEF report to the Executive Board provides a brief overview of the UNICEF response to relevant reports publicly issued by JIU from 1 January to 31 December 2024<sup>1</sup> and comments on JIU recommendations directed to UNICEF (see annex I). The complete JIU reports 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 or through the hyperlinked titles of each report presented in section II.

3. Since the UNICEF submission of the JIU report for 2023 ([E/ICEF/2024/13](#)) to the Executive Board at its annual session of 2024, the organization has worked with JIU on various reviews. UNICEF management continues to prioritize and provide the implementation status on the recommendations of the JIU. As a member organization of CEB, UNICEF also contributes to the United Nations system-wide consolidated responses to the JIU reports.

4. In 2024, JIU issued seven reports. One was a single-organization report, “Review of management and administration in the United Nations Entity for Gender Equality and the Empowerment of Women”, and therefore did not apply to UNICEF. One was a multi-agency report addressed to the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women. The five system-wide reports and one multi-agency report contained a total of 43 recommendations, of which 32 were relevant to UNICEF (15 addressed to the UNICEF Executive Board and 17 to the executive head of UNICEF). The acceptance and implementation status of the 32 recommendations as at 31 January 2025 is presented in annex I and can be summarized as follows:

(a) UNICEF accepted 12 recommendations, of which 10 have been implemented and 2 are in progress;

(b) One recommendation was not accepted;

(c) Nine recommendations were not relevant or were outside UNICEF sole remit for implementation;

(d) Ten recommendations are under consideration by the UNICEF Executive Board related to governance and oversight.

5. Annex II details the status of the 11 recommendations made by the JIU prior to 2024 that were in progress as at 31 January 2025. In summary:

(a) Five were implemented;

(b) Six are in progress (one issued in 2022 and five issued in 2023).

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<sup>1</sup> The Joint Inspection Unit (JIU) issued seven reports during the period 1 January to 31 December 2024, of which six were relevant to UNICEF. At the 2025 annual session of the Executive Board, UNICEF will comment on reports issued after 31 December 2023 that were part of the JIU programme of work for 2022, 2023 and 2024.

## II. Highlights of Joint Inspection Unit reports issued in 2024

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

### A. Flexible working arrangements in United Nations system organizations (JIU/REP/2023/6)<sup>2</sup>

7. The JIU report, “Flexible working arrangements in United Nations system organizations” (JIU/REP/2023/6), offers a detailed analysis of flexible working arrangement (FWA) policies and practices across United Nations entities, including UNICEF. This report was developed in response to widespread feedback following the COVID-19 pandemic, which prompted organizations to explore how lessons learned could improve FWAs and support new ways of working. FWAs are defined as voluntary adjustments to standard working hours or locations, agreed upon between staff and management, designed to help personnel balance their professional and personal responsibilities. The report addresses the status, utilization, impacts and opportunities of FWAs, along with showcasing good practices within participating organizations.

8. The report makes positive references to UNICEF practices and procedures, which were revised in 2022 and most recently in February 2025. UNICEF is one of the few organizations providing training to both staff and managers on FWA, equipping teams to navigate these arrangements effectively. It is one of only two agencies out of the 28 agencies surveyed with more robust data on FWAs, meeting all criteria under annex IX “Systems and tools for collecting data on flexible working arrangements”. (CEB comments are available in [A/79/693/Add.1.](#))

### B. Review of governance and oversight of the Executive Boards of the United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services, the United Nations Children’s Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (JIU/REP/2023/7)

9. Based on UNICEF Executive Board decisions 2022/21 and 2023/13, in February 2023 the Presidents of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women requested that the JIU conduct an evaluation of how the Executive Boards perform their governance and oversight functions. The request aimed to ensure that these functions are aligned with international standards and best practices. After consideration, the JIU added the review to its 2023 work programme. The resulting report offers a joint assessment of the Executive Boards of UNDP/UNFPA/UNOPS, UN-Women and UNICEF.

10. The report contains 10 formal and 21 informal recommendations aimed at strengthening the governance and oversight functions of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women. The report concludes that the process of implementing the recommendations “must be done with full transparency and led by the Executive Board members themselves.” UNICEF echoes the report’s sentiments. A joint working group to study and report on the JIU report was established by decision 2024/12 of the UNDP/UNFPA/UNOPS Executive Board. The UNICEF Executive Board decided to participate in this joint working group.

11. As requested in decision 2024/15, paragraph 10, UNICEF provided its initial views on the JIU report in the Information note to the UNICEF Executive Board on

<sup>2</sup> Identification numbers of the JIU reports do not correspond to the year of issuance.

JIU/REP/2023/7<sup>3</sup> and the Joint information note of the independent offices of UNICEF on the Joint Inspection Unit report titled Review of governance and oversight of the Executive Boards of the United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services, the United Nations Children's Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (JIU/REP/2023/7)<sup>4</sup>.

**C. Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations (JIU/REP/2023/8)**

12. UNICEF welcomes and appreciates the JIU report on the use of non-staff personnel and related contractual modalities in the United Nations system organizations (JIU/REP/2023/8). UNICEF considers that the comprehensive overview on the use of non-staff personnel in the participating organizations helps support UNICEF to identify challenges, lessons learned and good practices in relation to the use of non-staff personnel.

13. In addition to informing the legislative and/or governing bodies and the executive heads of the participating organizations of the status of the policies and practices of using non-staff personnel and related contractual modalities in the United Nations system, the report took the opportunity to conduct a comprehensive review of various organizations' approaches to employing non-staff personnel. This was done with the aim of guiding ongoing and future workforce-related initiatives.

14. Several important findings and recommendations include: there is no common system-wide functional definition of "non-staff personnel" and organizations should adopt a common system-wide nomenclature; the main reasons for employing non-staff personnel across the United Nations system are their relative flexibility and lower cost implications compared with staff contracts; while data collection and regular reporting have been improved, there is a need to enhance periodic reviews. One recommendation fell outside the sole remit of UNICEF (Rec 7); the other six recommendations were all accepted. UNICEF has completed the implementation of all six recommendations that it accepted and is committed to using the findings to continually enhance the use of non-staff personnel in its workforce throughout the organization. (CEB comments are available in [A/79/694/Add.1](#).)

**D. Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations (JIU/REP/2023/9)**

15. The review aimed to evaluate the health insurance schemes available to active and retired staff across various United Nations organizations, in response to requests from audit committees seeking improvements in service quality, efficiency and financial sustainability. It covered 26 primary health insurance plans and highlighted the growing number of insured individuals. Key findings revealed a lack of coordination among different organizations that led to discrepancies in healthcare coverage and costs, which can hinder staff mobility and create inequities in benefit availability. The report provides a comprehensive analysis of the operational effectiveness and efficiency of these health insurance schemes, focusing on monitoring and reporting characteristics, financial performance, and fraud prevention

<sup>3</sup> See: [www.unicef.org/executiveboard/media/29421/file/2024-EB-Joint-Information-Note-on-JIU-Report-on-Board-Governance-Management-UNICEF-EN.pdf](http://www.unicef.org/executiveboard/media/29421/file/2024-EB-Joint-Information-Note-on-JIU-Report-on-Board-Governance-Management-UNICEF-EN.pdf).

<sup>4</sup> See: [www.unicef.org/executiveboard/media/29426/file/2024-EB-Joint-Information-Note-on-JIU-Report-on-Board-Governance-Independent-offices-UNICEF-EN.pdf](http://www.unicef.org/executiveboard/media/29426/file/2024-EB-Joint-Information-Note-on-JIU-Report-on-Board-Governance-Independent-offices-UNICEF-EN.pdf).

measures. It underscores that many organizations engage third party administrators (TPAs) to manage their plans, and emphasizes the importance of self-insured schemes. Despite identifying some effective practices within certain schemes, the report points out a general absence of governance and proactive policymaking related to health insurance by the governing bodies.

16. The review presents seven formal recommendations aimed at improving the health insurance schemes within the United Nations system. Firstly, the executive heads of the organizations administering health insurance plans should ensure that all groups of plan members, including locally recruited staff and retirees, are represented on management oversight committees by the end of 2026. Secondly, organizations are encouraged to explore the discontinuation of subsidies for premiums related to secondary dependent family members and unrelated household members, emphasizing that risks should not be pooled with those of primary members. Furthermore, it is recommended that family members' participation in after-service health insurance depend on a minimum of five years of participation in a contributory health insurance scheme. The recommendations also call for the General Assembly to request that the International Civil Service Commission propose guidelines that enhance coherence in applying principles such as intergenerational solidarity and the ability to pay. There is a strong emphasis on the protection of health insurance-related data, requiring that the handling of such data be subject to stringent controls to ensure beneficiaries' confidentiality and rights. Another key recommendation is that organizations ensure from 2026 onwards that voluntary contributions cover future after-service health insurance liabilities for staff on donor-funded projects. Lastly, the legislative bodies of the United Nations organizations are urged to devise a long-term strategy to fund after-service health insurance liabilities for newly recruited staff. Additionally, the report includes 33 informal recommendations, which seek further improvements, including better transparency regarding health insurance plans, removing restrictive eligibility provisions that may inhibit staff mobility, and standardizing contribution calculations based on actual retiree pensions to better align costs with beneficiaries' abilities to pay.

17. UNICEF has accepted and implemented Recommendations 2 and 5, noting that while both recommendations were addressed to UNICEF for action, on one hand UNICEF does not subsidize any insurance premiums for any family members or secondary dependants who are not a recognized spouse and/or dependent children of a staff member. It should be noted that UNICEF leverages the United Nations Secretariat's existing health insurance infrastructure. UNICEF agrees that this practice should be discontinued. On the other hand, through its TPAs or insurance carriers, UNICEF already ensures data protection of the highest standards for health insurance-related data for staff members and their dependants. In the contractual agreements with TPAs/insurance carriers, UNICEF requires that the TPA confirm that it will use appropriate security and encryption to protect the confidentiality of United Nations data (CEB comments are available in [A/79/695/Add.1.](#))

#### **E. Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations (JIU/REP/2024/2)**

18. The review assessed how United Nations system organizations, including UNICEF, consider and act upon JIU reports and recommendations. The review examines existing processes, challenges and areas for improvement in the implementation of JIU recommendations. It provides an overview of how organizations track, respond to and integrate JIU findings into their operations to enhance accountability and efficiency.

19. The report offers several recommendations to enhance the effectiveness of JIU interactions with participating organizations. These include improving the timeliness of responses to JIU recommendations, strengthening internal mechanisms for monitoring implementation, and fostering a culture of continuous improvement based on evaluative feedback. For UNICEF, the insights from this review are particularly valuable, as they affirm the organization's current practices and provide guidance for further strengthening its engagement with JIU processes. By aligning with these recommendations, UNICEF can continue to enhance its accountability and operational efficiency within the United Nations system. (CEB comments are available in [A/79/717/Add.1.](#))

## **F. Budgeting in organizations of the United Nations system (JIU/REP/2024/3 Part I) (JIU/REP/2024/3 Part II)**

20. UNICEF welcomes the JIU report "Budgeting in organizations of the United Nations system – Part I: Comparative analysis", which provides an updated examination of budgeting procedures and practices across United Nations system organizations, building upon its 1989 review. The report offers legislative bodies and executive heads insights into major budgeting methodologies, identifying challenges, lessons learned and best practices. Notable developments include the adoption of results-based budgeting and management in the late 1990s, the shift of focus from activities to outcomes, and the implementation of International Public Sector Accounting Standards, which has enhanced financial reporting consistency.

21. The report highlights best practices such as medium-term planning frameworks, typically spanning four to five years, to guide budget formulation. While biennial budget cycles remain common, some organizations, including UNICEF, UNDP and UNFPA, have adopted quadrennial budgets with midterm reviews, ensuring greater flexibility and responsiveness to changing needs. By mapping current budgeting procedures and providing comparative data, the report serves as a key resource for stakeholders seeking to enhance financial planning and resource allocation within the United Nations system.

22. Complementing this analysis, "Part II: Reference tables" provides a comprehensive set of 15 tables detailing various budgeting techniques across JIU participating organizations, following the same format as the 1989 review. This structure facilitates a comparative analysis of budgeting policies and practices, allowing stakeholders to track significant changes over time. By offering detailed, organization-specific data, Part II enhances understanding of budgeting frameworks across the system, enables knowledge-sharing, identifies best practices and fosters improvements in budgeting processes. Together, both parts of the report provide a valuable foundation for strengthening financial governance and ensuring a more effective and harmonized budgeting approach across the United Nations system.

23. The report presented three recommendations for UNICEF action, focusing on enhancing budgeting methodologies, aligning financial planning with system-wide best practices and improving transparency in resource allocation. UNICEF considers Recommendations 2 and 3 as already implemented, as UNICEF has a harmonized approach to cost recovery as per the joint cost-recovery policy ([DP/FPA-ICEF-UNW/2020/1](#)) which is publicly available and jointly adopted by UNDP, UNFPA, UNOPS and UN-Women. The policy was updated in 2024 through the Comprehensive review of the joint cost-recovery policy ([DP/FPA-ICEF-UNW/2024/1](#)) and approved by the organizations' respective legislative bodies. (CEB comments not yet available.)



## Annex I

### Summary of the status of Joint Inspection Unit recommendations addressed to UNICEF, 1 January–31 December 2024

| <i>Relevant recommendations</i>   | <i>Remarks</i>  |
|---|---|
| <b>Flexible working arrangements in United Nations system organizations (JIU/REP/2023/6)<sup>1</sup></b>  |   |
| 1. Recommendations addressed to the legislative body/Executive Board  |   |
| <b>Recommendation 4</b>   | <b>Accepted and implemented</b>   |
| The legislative organs and governing bodies of the United Nations system organizations should request, by the end of 2025, that the executive heads provide, as part of reporting on human resources management, periodic updates on the implementation of flexible working arrangements and teleworking policies, including statistical data, disaggregated by gender and other relevant dimensions, with a view to ensuring data-driven and evidence-based decision-making on flexible working arrangements management. | <p>UNICEF notes that this recommendation is directed to the UNICEF Executive Board, which determines reporting obligations.</p> <p>Updates on flexible work arrangements (FWAs) are provided to the UNICEF Executive Board in the context of questions related to work–life balance as part of overall descriptions of organizational culture, as highlighted in paragraph 74 of the report.</p> <p>Moreover, the FWA data dashboard is available to all UNICEF personnel and updated on a quarterly basis.</p> <p>UNICEF aligns itself with the general comments and specific recommendation comments of the United Nations System Chief Executives Board for Coordination (CEB) in the Note by the Secretary-General to this review (<a href="#">A/79/693/Add.1</a>).</p> |
| 2. Recommendations addressed to the executive head  |   |
| <b>Recommendation 1</b>   | <b>Accepted and in progress</b>   |
| The executive heads of the United Nations system organizations who have not yet done so should ensure, at the earliest opportunity or in the context of established internal policy review processes, that a generic definition of flexible working arrangements is included in their organization’s policy guidance, in order to clearly establish the scope of the policy and differentiate the arrangements from other forms of flexible work.   | <p>The UNICEF Procedure on flexible working arrangements (PROCEDURE/DHR/2022/003 v. 4 February 2025) outlines the scope and eligibility of flexible work arrangement modalities possible for staff. UNICEF acknowledges the JIU report’s encouragement to review the removal of “part-time employment” from the FWA policy and will include this in another internal regulatory document.</p> <p>In the context of the next review of processes, UNICEF will reconsider removing “part-time employment” from the FWA framework and will address this in a separate internal regulatory document.</p>  |
| <b>Recommendation 2</b>   | <b>Accepted and implemented</b>   |
| The executive heads of the United Nations system organizations should develop, by the end of 2026, methods to measure the impact of the assumed benefits and the unintended consequences of flexible  | In UNICEF, FWAs are voluntarily requested by staff and the basis for approving a requested modality is the compatibility with the functions of a role. The UNICEF “Procedure on flexible working arrangements”  |

<sup>1</sup> Identification numbers of the Joint Inspection Unit reports do not correspond to the year of issuance.

| <i>Relevant recommendations</i>  | <i>Remarks</i>   |
|--|--|
| working arrangements, including the effects of prolonged teleworking modalities, to ensure that the arrangements in place are in the best interests of the personnel and the organization. | <p>(PROCEDURE/DHR/2022/003 v. 4 February 2025) further stipulates: “If any performance or other concerns arise – attributed to the flexible work arrangement –, the supervisor and the staff member discuss and amend or cancel the arrangement. The arrangement may be interrupted, amended or discontinued by the staff member, or by the supervisor, if interests of UNICEF warrant it.”</p> <p>UNICEF has developed methods and measures to assess the impact of FWAs, particularly in relation to work–life balance, through its Global Staff Survey and Pulse Surveys. A monitoring system is in place to track the implementation of FWA. UNICEF stands ready to share its experience and methodology to support the development of best practices across the United Nations system.</p> <p>UNICEF aligns itself with the general comments and specific recommendation comments of the CEB in the Note by the Secretary-General to this review (<a href="#">A/79/693/Add.1</a>) and notes the limitations other organizations have highlighted.</p> |

### **Recommendation 3**

The executive heads of the United Nations system organizations should integrate flexible working arrangement considerations into the next iteration of their organization’s human resources management strategy, in order to ensure a strategic approach to flexible working arrangements.

### **Accepted and implemented**

UNICEF 2022–2025 Human Resource Strategy included reviewing policies for new work modalities (including flexible work, which was fully revised in 2022 and underwent minor revisions in 2023 and 2025) and co-creating the future of work in UNICEF. The UNICEF Division of People and Culture remains committed to reviewing and adapting work modalities, including FWAs, to maintain its position as an employer of choice, and leveraging best practices across the United Nations common system.

### **Recommendation 5**

The executive heads of the United Nations system organizations who have not yet done so should ensure, by 2025, that a quantifiable definition of “commuting distance” is included in their organization’s policy guidance on flexible working arrangements, for headquarters and field duty stations, in order to improve compliance with the exigencies of service provision.

The executive heads should ensure that the commuting distance for field duty stations is established and reviewed, as appropriate, in close cooperation with all United Nations system entities physically present at the country level, under the auspices of the resident coordinators.

### **Accepted and in progress**

As highlighted in paragraph 93 of the report as a best practice for implementation of teleworking outside the duty station, the UNICEF “Procedure on flexible working arrangements” has clear provisions, including annexes, on the impact and possible adjustments to staff members’ remuneration, benefits and entitlements in the case of teleworking outside the duty station beyond the established maximum duration. Further, as noted in paragraph 98 of the report as a good practice, UNICEF defines “commuting distance” by specifying quantifiable details, such as commuting distance in kilometres or miles and/or commuting time in hours. For the field, UNICEF specifies that “each head of field office shall define the area within which teleworking can be considered within commuting distance”.

UNICEF concurs with the general comments and specific recommendation comments of the CEB in the Note by the Secretary-General to this review ([A/79/693/Add.1](#)) that a one-size-fits-all definition of



| Relevant recommendations  | Remarks   |
|---|---|
| <b>Recommendation 6</b>   | commuting distance across all duty stations is not always possible, given that it is often defined at the country level and may be mandated by the host countries.  |
| <p>The executive heads of the United Nations system organizations who have not yet done so should review, by 2025, the management systems and tools related to data collection and analysis of flexible working arrangements and ensure that they are upgraded as necessary and fit for purpose, in order to support data-driven and effective management of flexible working arrangements.</p> | <p><b>Accepted and implemented</b></p> <p>As highlighted in the report, paragraph 125, as a good practice, UNICEF FWA data are fully integrated into the UNICEF enterprise resource planning system (VISION/Fiori – SAP), where data are centrally stored. FWA data are stored in the attendance recording system and available through e-tools on internal dashboards for offices and divisions to utilize as needed. Offices may further extract and monitor data based on needs. As noted in the report, “data are centrally collected with the necessary detail and aggregation, and the system has reporting capabilities by region, gender and staff category.” Moreover, as per annex IX on “Systems and tools for collecting data on flexible working arrangements”, UNICEF was the only organization that met all JIU criteria.</p>  |
| <p><b>Review of governance and oversight of the Executive Boards of the United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services, the United Nations Children’s Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (JIU/REP/2023/7)</b></p>  |   |
| <p>1. Recommendations addressed to the legislative body/Executive Board</p>   |   |
| <b>Recommendation 1</b>   | <b>Under consideration</b>  |
| <p>The Executive Boards should request that the Economic and Social Council clarify the definition of new initiatives, as outlined in General Assembly resolution 48/162, and define a process by which such initiatives will be recommended for approval, through the Council, to the General Assembly, as necessary.</p>  | <p>A joint working group to study and report on the JIU report was established by decision 2024/12 of the UNDP/UNFPA/UNOPS Executive Board, in which the UNICEF Executive Board decided to participate.</p> <p>At the request of the UNICEF Executive Board (decision 2024/15, paragraph 10), initial views on the JIU report were provided by UNICEF management and independent oversight offices in the Information note to the UNICEF Executive Board on JIU/REP/2023/7 and the Joint information note of the independent offices of UNICEF on the Joint Inspection Unit report titled Review of governance and oversight of the Executive Boards of the United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services, the United Nations Children’s Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (JIU/REP/2023/7).</p> <p>At the first regular session, the UNICEF Executive Board adopted decision 2025/5 which adopted the terms of reference for the working group on the JIU report on the “Review of governance and oversight of the Executive Boards of the United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services, the United Nations</p> |

| <i>Relevant recommendations</i>  | <i>Remarks</i>   |
|--|--|
|  | <p>Children's Fund and the United Nations Entity for Gender Equality and the Empowerment of Women" (<a href="#">JIU/REP/2023/7</a>) and welcomed the nominations of the working group in accordance with decision 2024/15.</p> <p>Understanding that this process is guided by Member States, UNICEF is fully committed to providing support and expeditious responses to any Executive Board requests related to implementation of the recommendations.</p> |
| <b>Recommendation 2</b>  | <b>Under consideration</b>   |
| The Executive Boards should develop terms of reference that fully describe their governance responsibilities and adhere to the best practices in relation to the JIU benchmark and submit them for approval by the Economic and Social Council and the General Assembly. | See remarks under Recommendation 1.  |
| <b>Recommendation 3</b>  | <b>Under consideration</b>   |
| Based on their own approved terms of reference, the Executive Boards should develop terms of reference for Board members that are aligned with the JIU benchmark, including for specialized positions, such as Bureau members.   | See remarks under Recommendation 1.  |
| <b>Recommendation 4</b>  | <b>Under consideration</b>   |
| The Executive Boards should, as part of their overall structures, consider creating appropriate committees and corresponding terms of reference.   | See remarks under Recommendation 1.  |
| <b>Recommendation 5</b>  | <b>Under consideration</b>   |
| The Executive Boards should implement the recommendations made by JIU in its 2019 report on audit and oversight committees, including on strengthening the independence of an oversight committee by having a direct reporting line to the Executive Board.              | See remarks under Recommendation 1.  |
| <b>Recommendation 6</b>  | <b>Under consideration</b>   |
| The Executive Boards should request that their secretariats collaborate on the preparation of harmonized terms of reference for all Board secretariats, aligned with the JIU benchmark and submitted to their respective Boards for approval.                            | See remarks under Recommendation 1.  |
| <b>Recommendation 7</b>  | <b>Under consideration</b>   |
| The Executive Boards should assess their current rules of procedure and working methods to support more engaged participation by all Board members and more efficient and effective means for discussion and decision-making.  | See remarks under Recommendation 1.  |

| <i>Relevant recommendations</i>   | <i>Remarks</i>  |
|---|---|
| <b>Recommendation 8</b>   | <b>Under consideration</b>  |
| The Executive Boards should direct their respective organizations to ensure that the charters, frameworks and terms of reference of independent and advisory functions and committees reflect the roles and responsibilities of the Boards, including in relation to reporting lines, access to the Board and consultations on human and financial resources, to ensure independence. | See remarks under Recommendation 1.   |
| <b>Recommendation 9</b>   | <b>Under consideration</b>  |
| The Executive Boards should direct their respective organizations to ensure that the roles and responsibilities of the Boards for risk management are appropriately reflected in the organizational policies on risk management.  | See remarks under Recommendation 1.   |
| <b>Recommendation 10</b>  | <b>Under consideration</b>  |
| By the end of 2024, each Executive Board should create an ad hoc committee to assess the recommendations (formal and informal) in the present review and prepare an action plan to address and implement them, including setting target dates and regular reporting on progress.  | See remarks under Recommendation 1.   |
| 2. No recommendations addressed to the executive head.  |   |
| <b>Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations (JIU/REP/2023/8)</b>  |   |
| 1. Recommendations addressed to the legislative body/Executive Board  |   |
| <b>Recommendation 5</b>   | <b>Not relevant</b>   |
| The legislative and/or governing bodies of the United Nations system organizations should request the executive heads who have not yet done so to include in their reports on human resources relevant data and information on the use of non-staff personnel, such as the number of non-staff personnel, years of service, location of employment, nationality and gender.           | <p>UNICEF has already established human resources reporting mechanisms for the Executive Board through the Executive Director's Annual Report and the Integrated Results and Resources Framework. Given these existing modalities, UNICEF management does not consider this recommendation relevant to the Executive Board.</p> <p>Should the Executive Board determine a need for additional reporting formats, UNICEF stands ready to adjust its reporting practices accordingly and in alignment with existing reporting frameworks.</p> <p>Internally, UNICEF has developed a reporting mechanism that tracks both staff and non-staff personnel. A quarterly workforce report is shared with all UNICEF staff, providing transparency on workforce composition. Additionally, at the system-wide level, the CEB compiles and publishes personnel data across the</p> |

| <i>Relevant recommendations</i>   | <i>Remarks</i>  |
|---|---|
|   | <p>United Nations system. UNICEF remains prepared to share non-staff data with the CEB upon request.</p> <p>Further, UNICEF aligns itself with the general comments and specific recommendation comments of the CEB in the Note by the Secretary-General to this review (<a href="#">A/79/694/Add.1</a>).</p>   |
| 2. Recommendations addressed to the executive head  |   |
| <b>Recommendation 1</b>   | <b>Accepted and implemented</b>   |
| <p>The executive heads of the United Nations system organizations who have not already done so should adopt, by the end of 2025, the term “affiliate personnel” as the common system-wide nomenclature for referring to all categories of contract holders who are not considered staff, and include the term in their relevant policy documents by the end of 2027.</p>  | <p>The UNICEF Policy on the Regulatory Framework (POLICY/OED/2024//001) effective from 1 July 2024 includes the term “affiliate personnel” and its definition.</p>  |
| <b>Recommendation 2</b>   | <b>Accepted and implemented</b>   |
| <p>The executive heads of the United Nations system organizations should, by the end of 2025, adopt the following as a common system-wide definition of all categories of contract holders who are not considered staff: “Any individual engaged by a United Nations system organization to perform work or services for a limited period of time or for a period of time tied to a specific project, and whose contractual relationship is not governed by a letter of appointment subject to the staff regulations and rules of the respective organization.”</p> | <p>The UNICEF Policy on the Regulatory Framework (POLICY/OED/2024//001) effective from 1 July 2024 includes the term “affiliate personnel” and its definition. UNICEF therefore considers this recommendation to be implemented.</p> <p>In terms of advocating for a common system-wide definition at the inter-agency level, as requested, UNICEF is ready to share lessons learned.</p> |
| <b>Recommendation 3</b>   | <b>Not relevant</b>   |
| <p>The executive heads of the United Nations system organizations should conduct periodic reviews of their non-staff contractual modalities with a view to identifying critical positions of a continuous nature for the possible establishment of staff positions, funds permitting.</p>   | <p>The UNICEF Procedure on Consultants and Individual Contractors (PROCEDURE/DHR/2022/007) effective from 1 December 2022 has barred the hiring of consultants for staff-roles and roles of a continuous nature with staff-like critical functions. Taking into consideration the above, the recommendation is neither applicable nor relevant for action.</p>                            |
| <b>Recommendation 4</b>   | <b>Not relevant</b>   |
| <p>Taking into consideration the employment relationship principle, the executive heads of the United Nations system organizations should, by the end of 2026, develop social benefit policies or schemes applicable to non-staff personnel performing functions of a continuous nature, with clear guidelines for their implementation.</p>  | <p>The UNICEF Procedure on Consultants and Individual Contractors (PROCEDURE/DHR/2022/007) effective from 1 December 2022 has barred the hiring of consultants for staff-roles and roles of a continuous nature with staff-like critical functions. Taking into consideration the above, the recommendation is neither applicable nor relevant for action.</p>                            |
| <b>Recommendation 6</b>   | <b>Not relevant</b>   |
| <p>The executive heads of the United Nations system organization who are not already doing so should include non-staff personnel in their regular</p>   | <p>The UNICEF Procedure on Consultants and Individual Contractors (PROCEDURE/DHR/2022/007) effective from 1 December 2022 has barred the hiring of</p>  |

| <i>Relevant recommendations</i>   | <i>Remarks</i>   |
|---|--|
| workforce assessments so as to determine the effectiveness and efficiency of their policies and practices relating to the use of non-staff personnel.   | consultants for staff-roles and roles of a continuous nature with staff-like critical functions. Taking into consideration the above, the recommendation is neither applicable nor relevant for action.  |
| <b>Recommendation 7</b>   | <b>Not relevant</b>  |
| Taking into consideration the various organizational mandates and the diversity of non-staff contracts, as well as the diverse operational environments, the executive heads of the United Nations system organizations, in their capacity as members of the United Nations System Chief Executives Board for Coordination (CEB), should request the Human Resources Network of the High-level Committee on Management to review and set minimum standards and principles for non-staff contractual modalities commonly used by the United Nations system organizations, with a view to enhancing system-wide coherence and harmonization by the end of 2028. | As per the UNICEF Procedure on Consultants and Individual Contractors (PROCEDURE/DHR/2022/007) effective from 1 December 2022 barring the hiring of consultants for staff-roles and roles of a continuous nature with staff-like critical functions, minimum standards and principles for non-staff contractual modalities would not be applicable to UNICEF.<br><br>Nonetheless, in the interest of working towards a standardized phase-out of such modalities in the United Nations system-wide, UNICEF would be supportive of such a review at the inter-agency level.                   |
| <b>Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations (JIU/REP/2023/9)</b>  |  |
| 1. No recommendations addressed to the legislative body/Executive Board   |  |
| 2. Recommendations addressed to the executive head  |  |
| <b>Recommendation 2</b>   | <b>Not relevant</b>  |
| The executive heads of United Nations system organizations who have not yet done so should, by the end of 2026, explore discontinuing the practice of subsidizing premiums for secondary dependent family members, non-dependent family members and unrelated household members, and the practice of mutualizing their risks with those of primary members.   | UNICEF does not subsidize any insurance premiums for any family members or secondary dependants who are not a recognized spouse and/or dependent children of a staff member. It should be noted that UNICEF leverages the United Nations Secretariat's existing health insurance infrastructure. UNICEF therefore considers this recommendation as implemented. Given that UNICEF does not engage in this practice, the recommendation is neither applicable nor relevant for action.  |
| <b>Recommendation 5</b>   | <b>Not relevant</b>  |
| By the end of 2026, the executive heads of United Nations system organizations who have not yet done so should ensure that the highest level of protection is given to all beneficiaries' health insurance-related data, including medical reports, prescriptions, tests and reimbursed amounts, and that the disclosure, transmission, processing and storage of health insurance-related personal data be subject to the written consent of the person concerned and any possible exception be unequivocally spelled out in relevant policies.  | In the contractual agreements with third party administrators (TPAs) and insurance carriers, UNICEF requires that the TPA confirm that it will use appropriate security and encryption to protect the confidentiality of United Nations data. TPAs or insurance carriers are responsible for ensuring data protection of the highest standards related to health insurance-related data for staff members and their dependants. Given that UNICEF already includes data protection clauses in its contractual agreements, this recommendation is neither applicable nor relevant for action. |

| Relevant recommendations   | Remarks   |
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|  | Further, UNICEF aligns itself with the specific recommendation comments of the CEB in the Note by the Secretary-General to this review ( <a href="#">A/79/695/Add.1</a> ).  |
| <b>Review of management and administration in the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) (JIU/REP/2024/1)</b>   |   |
| 1. No recommendations addressed to UNICEF.   |   |
| <b>Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations (JIU/REP/2024/2)</b>   |   |
| 1. Recommendations addressed to the legislative body/Executive Board   |   |
| <b>Recommendation 2</b>  | <b>Not relevant</b>   |
| The legislative organs and governing bodies of United Nations system organizations should, by the end of 2025, re-examine their processes for the consideration of JIU reports and recommendations, including their decision-making thereon and the monitoring of the implementation of JIU recommendations from previous years, by taking into account the good practice examples identified in the present report, as appropriate. | <p>As there is already an established reporting mechanism in place as mandated by the UNICEF Executive Board and which aligns with the best practices outlined in the JIU report, UNICEF does not consider it relevant for the Executive Board to re-examine the processes for the consideration of JIU reports and recommendations and decision-making thereon.</p> <p>The UNICEF report on the recommendations of the Joint Inspection Unit is a standing item on the agenda under the Executive Directors Annual Report. The report is shared for information with the UNICEF Executive Board, which is encouraged to take note of the report in its decisions. If applicable, it will specifically request follow-up on reviews requiring the particular attention of management.</p> <p>The UNICEF report on the recommendations of the Joint Inspection Unit includes a listing of all relevant JIU reports, notes and management letters issued during the preceding year, links to CEB comments, the JIU website and summaries as well as the status of recommendations issued and recommendations from prior years. UNICEF was highlighted in many instances in the JIU report as a best practice for other participating organizations. As a result, UNICEF considers this recommendation as implemented.</p> <p>UNICEF will adhere to any changes requested by the Board to the pre-existing reporting and decision-making format.</p> |
| 2. Recommendations addressed to the executive head   |   |
| <b>Recommendation 3</b>  | <b>Not accepted</b>   |
| The executive heads of United Nations system organizations should take individual or collective action, in consultation with the executive heads of other CEB member organizations, preferably within the framework of the CEB inter-agency coordination mechanisms, to revise the current CEB terminology relating to JIU recommendations by the end of 2025,   | <p>UNICEF aligns itself with the general comments and specific recommendation comments of the CEB in the Note by the Secretary-General to this review (<a href="#">A/79/717/Add.1</a>).</p> <p>UNICEF appreciates “the ability to express ‘partial support’ of recommendations through the use of such</p>  |



| Relevant recommendations  | Remarks  |
|---|--|
| <p>with the aim of making it compatible with the criteria used by JIU so that factually correct information on the acceptance of JIU recommendations, based on the comments of CEB entities, is provided in the Secretary-General's notes on JIU reports.</p>   | <p>classification for the purposes of the Note by the Secretary-General." UNICEF concurs with other participating organizations in that "the comments shared with the CEB secretariat are preliminary collective views and reactions of the management of member organizations to a system-wide report."</p>   |
| <b>Recommendation 5</b>   | <b>Accepted and implemented</b>  |
| <p>The executive heads of United Nations system organizations who have not yet done so should, with immediate effect and on a continuing basis, provide detailed comments and appropriate information, as well as supporting evidence on the implementation of accepted recommendations in the JIU web-based tracking system so as to allow the monitoring of their full implementation.</p>                                | <p>It has been standard practice to provide implementation details, as appropriate, on the implementation of all accepted, not accepted or not relevant recommendations in the JIU web-based tracking system. As highlighted throughout the report, UNICEF has a robust system in place for tracking, monitoring and following up on implementation. This system is outlined in the applicable standard procedure.</p> <p>When preparing the "UNICEF annual report on the recommendations of the Joint Inspection Unit", the implementation status of recommendations is verified. Detailed comments and appropriate information as well as supporting evidence, as appropriate, are collected and shared with the JIU web-based tracking system after the Board has taken a decision.</p> <p>Directors are accountable for ensuring implementation. Remarks/comments are reviewed/cleared at several levels within the organizations, including by the Comptroller, the Deputy Executive Director for Management, the Chief of Staff and the Executive Director.</p> <p>UNICEF aligns itself with the general comments and comments on specific recommendation of the CEB in the Note by the Secretary-General to this review (<a href="#">A/79/717/Add.1</a>) and "will be providing comments and information as needed, taking into account data confidentiality and protection in sharing supporting evidence, given the openness of the web-based tracking system."</p> |
| <b>Recommendation 6</b>   | <b>Accepted and implemented</b>  |
| <p>The executive heads of United Nations system organizations should, with immediate effect and on a continuing basis, ensure that detailed information and justification are provided in the JIU web-based tracking system for all JIU recommendations that are marked as "not accepted" or "not relevant", and include this information in their periodic reporting to their legislative organs and governing bodies.</p> | <p>It is established practice that UNICEF include details and justification on the "not accepted" and "not relevant" recommendations in the "UNICEF annual report on the implementation of JIU recommendations" presented to the UNICEF Executive Board. Reporting is annual, as prescribed by the Executive Board. The status of all JIU recommendations is transcribed into the JIU web-based tracking system after a decision of the UNICEF Executive Board at that annual session.</p>   |

| <i>Relevant recommendations</i>  | <i>Remarks</i>  |
|--|---|
| <b>Budgeting in organizations of the United Nations system (JIU/REP/2024/3 Part I) (JIU/REP/2024/3 Part II)</b>  |   |
| 1. Recommendations addressed to the legislative body/Executive Board   |   |
| <b>Recommendation 2</b>  | <b>Accepted and implemented</b>   |
| The legislative organs and governing bodies of the JIU participating organizations should request the executive heads of the respective organizations, in their capacity as members of CEB, to update, by the end of 2027, the Standard classification of objects of expenditure and make it publicly available, inter alia, for use as a reference document in budgeting. | Though this recommendation is addressed to the UNICEF Executive Board, considering the established practice, UNICEF considers this recommendation implemented. UNICEF classification of objects of expenditure is determined by the joint cost-recovery policy ( <a href="#">DP/FPA-ICEF-UNW/2020/1</a> ). This policy was jointly adopted by UNDP/UNOPS/UNFPA, UN-Women and UNICEF and approved by the organizations' respective Executive Boards. In 2024, the policy was updated through the Comprehensive review of the joint cost-recovery policy ( <a href="#">DP/FPA-ICEF-UNW/2024/1</a> ) and approved by the UNICEF Executive Board at its second annual session, under decision 2024/5. Noting that this recommendation is addressed to the legislative organs/governing bodies and considering the established practice, UNDP management considers the recommendation to be implemented. |
| <b>Recommendation 3</b>  | <b>Accepted and implemented</b>   |
| The legislative organs and governing bodies of the JIU participating organizations should request the executive heads of the respective organizations to refrain from reducing the level of detail currently provided in the context of their budget consideration, starting with the next budget cycle, so as to ensure a meaningful decision-making process.             | Though this recommendation is addressed to the UNICEF Executive Board, considering the established practices, UNICEF considers this recommendation implemented.<br><br>UNICEF has a harmonized approach with UNDP/UNOPS/UNFPA and UN-Women on cost recovery which provides details of cost categories. This cost-recovery approach is acknowledged as a positive example in the JIU report. ( <a href="#">JIU/REP/2024/3 Part I</a> ).  |
| 2. Recommendations addressed to the executive head   |   |
| <b>Recommendation 1</b>  | <b>Outside sole remit of UNICEF</b>   |
| The executive heads of the JIU participating organizations, in their capacity as members of CEB, should, by the end of 2027, update the Glossary of financial and budgetary terms and make it publicly available, inter alia, for use as a reference document in budgeting.  | As this recommendation requires inter-agency collaboration and agreement, it is outside the sole remit of UNICEF.<br><br>UNICEF supports and will advocate for the update of the glossary of financial and budgetary terms, including making these publicly available for use as a reference document in budgeting.   |

## Annex II

### Summary of the status of all open accepted Joint Inspection Unit recommendations addressed to UNICEF prior to 2024

| <i>JIU report symbol</i>   | <i>Recommendation (number) and summary text</i>  | <i>Addressee</i> | <i>Current status</i> |
|--|--|------------------|-----------------------|
| <b>JIU/REP/2021/4<sup>1</sup></b><br><br><b>Review of the management of implementing partners in United Nations system organizations</b>   | (6) Incorporate implementing partner risks into the organization's risk management frameworks by the end of 2023.  | Executive head   | In progress           |
| <b>JIU/REP/2021/5</b><br><br><b>Review of the ethics function in the United Nations system</b>   | (4) By 2025, supported by the ethics function of the organization, evaluate the effectiveness and efficiency, including "value for money", of financial disclosure and declaration of interest programmes and, on the basis of the findings, propose changes to the relevant policies where appropriate.   | Executive head   | Implemented           |
| <b>JIU/NOTE/2022/1/Rev.1</b><br><br><b>Review of measures and mechanisms for addressing racism and racial discrimination in United Nations system organizations: managing for achieving organizational effectiveness</b> | (6) The executive heads of United Nations system organizations should strengthen the equal distribution of opportunities in human resources management for all personnel.  | Executive head   | In progress           |
| <b>JIU/REP/2023/4</b><br><br><b>Review of mental health and well-being policies and practices in United Nations system organizations</b>   | (2) By 2025, define an evidence-based and data-driven organizational approach to the mental health and well-being of the organization's personnel and design a workplace action plan and reflect its principles in the organization's enterprise risk management process, its occupational health and safety framework and its human resources strategies. | Executive head   | In progress           |

<sup>1</sup> Identification numbers of the Joint Inspection Unit reports do not correspond to the year of issuance.

| <i>JIU report symbol</i> | <i>Recommendation (number) and<br/>summary text</i>  | <i>Addressee</i> | <i>Current status</i> |
|--------------------------|--|------------------|-----------------------|
|                          | (3) Legislative and/or governing bodies of United Nations system organizations should request that executive heads provide, by the end of 2026, an update on the development and implementation of the mental health and well-being workplace action plan developed according to their evidence-based and data-driven organizational approach on the matter.   | Legislative body | Implemented           |
|                          | (4) By the end of 2024, review the rules governing the return to work of personnel, including provisions for granting accommodations to facilitate the return process, in order to ensure the inclusiveness of mental health-related considerations, and develop standard operating procedures that clearly identify roles and responsibilities, including decision-making.  | Executive head   | Implemented           |
|                          | (5) By the end of 2024, executive heads should assess and identify any gaps or areas to improve their counselling function in their organizational context, using the guidance on professional standards for counsellors prepared by the United Nations Staff/Stress Counsellors Group and endorsed by the Human Resources Network of the United Nations System Chief Executives Board for Coordination, as well as key elements highlighted by the Joint Inspection Unit in the present report. | Executive head   | In progress           |
|                          | (8) Collaborate on the mapping of psychosocial support capacity available in all locations and consider the system-wide capacity when designing workplace action plans, capitalizing on shared services, cost-sharing and other models for cost-effective and efficient delivery.  | Executive head   | In progress           |

| <i>JIU report symbol</i> | <i>Recommendation (number) and<br/>summary text</i>  | <i>Addressee</i> | <i>Current status</i> |
|--------------------------|--|------------------|-----------------------|
|                          | (9) By the end of 2025, ensure that workplace action plans on the mental health and well-being of personnel are designed and that they identify barriers to accessing psychosocial support services, including prioritizing stigma reduction through mental health literacy initiatives, outreach and health-promotion measures.         | Executive head   | In progress           |
|                          | (10) To maximize return on investment, executive heads of United Nations system organizations should, by 2026, ensure that well-being programmes and activities are embedded in and complement the evidence-based and data-driven approach of the organization to mental health and well-being and are routinely monitored and assessed. | Executive head   | Implemented           |
|                          | (11) By the end of 2024, explore integrating mental health and well-being considerations into training programmes, in particular for managers, as a means to provide opportunities for facilitated discussions and enhanced learning and to support employees with mental health conditions.   | Executive head   | Implemented           |