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Annual report of the UNFPA Executive Director

United Nations Population Fund

**Report on the recommendations of the Joint Inspection
Unit in 2023**

Summary

In line with General Assembly resolution 59/267 of 23 December 2004 and as reiterated in resolution 62/246 of 3 April 2008, the present report provides a synopsis of UNFPA management responses to the recommendations of the Joint Inspection Unit (JIU). It draws attention to specific recommendations directed to the legislative bodies of the United Nations system organizations.

The present report focuses on the three JIU reports and one note relevant to UNFPA issued since the last report to the Executive Board in 2023 and received by the organization before preparing this report. Of the 21 recommendations relevant to UNFPA in the three reports and one note, 17 are addressed to UNFPA management and four to the Executive Board as the Fund's legislative body. The present report provides UNFPA management responses to the 21 relevant recommendations and includes an update on the implementation status of recommendations contained in earlier JIU reports issued in 2022 and 2021.

Elements of a decision

The Executive Board may take note of the present report, including the management responses to the four recommendations of the Joint Inspection Unit intended for consideration by the Executive Board.

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



I. Overview of Joint Inspection Unit reports and notes.

1. The present report provides a summary of the three reports and one note issued by the Joint Inspection Unit (JIU) that are of relevance to UNFPA, which were received since the previous report to the Executive Board [DP/FPA/2023/4 (Part II)] and before drafting this report. The present report does not include a summary of the JIU review of management and administration in the United Nations Population Fund ([JIU/REP/2023/1](#)) because a separate management response ([DP/FPA/2023/CRP.4](#)) was presented to the Executive Board at its annual session 2023; an update to that management response will be provided as an annex to the midterm review of the Strategic Plan, 2022-2025 (DP/FPA/2024/4 (Part I)).

- (a) Review of measures and mechanisms for addressing racism and racial discrimination in United Nations system organizations ([JIU/NOTE/2022/Rev.1](#));
- (b) Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations ([JIU/REP/2023/2](#));
- (c) Review of accountability frameworks in the United Nations system organizations ([JIU/REP/2023/3](#));
- (d) Review of mental health and well-being policies and practices in United Nations system organizations ([JIU/REP/2023/4](#)).

2. The management responses to the relevant recommendations in the JIU reports, including the recommendations for consideration by the legislative body, are provided below. Annex I to the present report provides a statistical summary of reports that are subject to the present reporting, excluding the JIU review of management and administration in the United Nations Population Fund ([JIU/REP/2023/1](#)); annexes II and III provide information on the implementation status of recommendations and notes issued in 2021¹ and 2020, respectively; and annex IV contains an overview of the recommendations from the system-wide JIU reports included in this report, as relevant to UNFPA and directed to the governing body of UNFPA.

II. Synopsis and review of relevant Joint Inspection Unit reports and recommendations.

A. Review of measures and mechanisms for addressing racism and racial discrimination in United Nations system organizations ([JIU/NOTE/2022/Rev.1](#))

3. In this report, the JIU underscores the urgency of addressing racism and racial discrimination within the United Nations system to maintain its credibility in global governance and ensure the well-being of its personnel. It reveals that despite some progress, racism remains widespread and poorly addressed across the United Nations, necessitating a comprehensive system-wide strategy. The lack of clear definitions for key terms like race and racism hinders practical analysis and action. The report critiques the current management practices for not matching the severity of the issue and highlights a skewed emphasis on structural reforms over addressing individual and managerial behaviours. It stresses the importance of a balanced approach to sustainable change and points out the inadequacy of tackling intersectionality and ensuring equal opportunities. Despite these challenges, the JIU notes a significant effort across United Nations organizations to combat racism, suggesting potential for positive change and broader impacts against discrimination.

4. The review contains six recommendations, which are addressed to the Executive Director.

5. On *recommendation 1*, UNFPA accepts it and considers it in progress. UNFPA stands ready to offer insight and feedback in the interest of establishing a common set of categories for voluntary self-identification by personnel and for the purposes of monitoring, analysing, evaluating and reporting on

¹ This includes the JIU report of 2021 (issued in 2022), which is reported on in document DP/FPA/2023/4 (Part II).

progress and success in achieving the goals of equality, equity, diversity and inclusion in addressing racism and racial discrimination.

6. In 2024, UNFPA achieved the EDGE Move certification, the second level in the global standard for gender equality, and reaffirmed its commitment to intersectional equity by renewing its EDGEplus certification, initially received in 2022 as the first United Nations organization to do so. This certification underscores UNFPA dedication to equal pay, equity in recruitment and promotion, flexible working conditions, and fostering an inclusive organizational culture. Recognized for its rigorous and impact-focused approach, EDGE certification evaluates organizations on gender and intersectional equity across four pillars: talent pipeline representation, pay equity, policy and practice effectiveness, and cultural inclusiveness, ensuring UNFPA ongoing efforts are audited by independent third parties to maintain integrity and credibility. For more information and the complete list of EDGE Certified Organizations, visit www.edge-cert.org/certified-organizations.

7. UNFPA accepts recommendations 2, 3, 4, 5 and 6 and considers them progressing.

B. Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations ([JIU/REP/2023/2](#))

8. The report analyses internal pre-tribunal-stage appeal mechanisms for United Nations system staff, aiming to evaluate and compare the effectiveness and efficiency of these systems for employees contesting administrative decisions. Identifying two primary models of internal justice – the fully professionalized setup of the United Nations Secretariat and the peer review model prevalent in specialized agencies – the review assesses their performance, highlights strengths, and suggests improvements for both. While recognizing the general success of these models in providing recourse, the report outlines areas for enhancement, including standardizing procedures, improving case management, and ensuring fairness in legal representation. It proposes seven formal and twenty-five informal recommendations to refine these mechanisms, focusing on better cooperation, coherence, and cost-efficiency across the United Nations system.

9. The report includes seven formal recommendations, of which only one (recommendation 5) is relevant to UNFPA. It is addressed to the Executive Board for consideration and is discussed further and commented on in annex IV.

C. Review of accountability frameworks in the United Nations system organizations ([JIU/REP/2023/3](#))

10. The JIU report, review of accountability frameworks in the United Nations system organizations (JIU/REP/2023/3), serves as a comprehensive follow-up to its 2011 review, aimed at assessing the evolution and implementation of accountability frameworks within United Nations organizations. This analysis covers the examination and acceptance of previous recommendations, updates to the reference accountability framework, comparisons with the current frameworks, evaluation of monitoring practices for effectiveness and efficiency, and a review of joint United Nations accountability initiatives. Highlighting the evolving complexity of accountability needs, including stakeholder expectations and system-wide coherence, the report underscores the discrepancies in the ability of existing frameworks to reflect these dynamics fully.

11. Furthermore, the JIU updated 2023 reference accountability framework introduces new elements and principles to better align with the contemporary operational context of United Nations entities, emphasizing clear accountability lines, ethical behaviour, and efficient resource utilization. It proposes a new definition of accountability frameworks to facilitate a more structured and systematic approach. The report advocates for the establishment of a common United Nations system accountability framework maturity model to enhance system-wide coherence and effectiveness. It stresses the significant role of legislative and governing bodies in the accountability process, and recommends regular assessments of the frameworks' efficiency and effectiveness to ensure these frameworks adapt to complex and dynamic situations.

12. The report includes five formal recommendations: recommendations 3, 4 and 5 are addressed to the Executive Director, while recommendations 1 and 2 are for the consideration of the Executive Board. Annex IV provides a detailed discussion and commentary on these recommendations.

13. UNFPA aligns with the Chief Executives Board for Coordination response to the report ([A/78/595/Add.1](#)).

14. On *recommendation 3*, UNFPA acknowledges the significance of utilizing reliable cost data to assess operational efficiency, indicating that cost analysis and reporting are already integrated into several reports presented to the Executive Board, including audited annual accounts, the annual evaluation report, and annual reports from the Oversight Advisory Committee (OAC), the Office of Audit and Investigation Services (OAIS), and the Ethics Office. UNFPA expresses concern that introducing another report to the governing body may not be efficient, potentially leading to information overload without substantial value-added, embodying the principle that “more is not necessarily better”. Additionally, UNFPA points out the absence of clear guidelines on the incremental value of detailed costing for individual elements of the accountability framework beyond what is already provided in existing Executive Board reports. In view of this, UNFPA does not accept this recommendation.

15. *Recommendation 4* is outside the sole remit of UNFPA. However, UNFPA will actively contribute to developing a United Nations accountability framework maturity assessment model through inter-agency engagement and customize it to the UNFPA structure by the end of the first quarter of 2027.²

16. On *recommendation 5*, UNFPA appreciates the importance of evaluating the maturity of its accountability framework against the common United Nations system reference accountability framework maturity model. The implementation of this recommendation is outside the sole remit as it is dependent on the development of a United Nations accountability framework maturity assessment model through inter-agency engagement. UNFPA commits to conducting an assessment of the maturity of its accountability framework no sooner than one year following the implementation of recommendation four and will consult with the Executive Board to seek guidance as required to share the results of this assessment phase by the first quarter of 2028.

D. Review of mental health and well-being policies and practices in United Nations system organizations ([JIU/REP/2023/4](#))

17. The JIU report, Review of mental health and well-being policies and practices in United Nations system organizations (JIU/REP/2023/4), provides a comprehensive assessment of how United Nations organizations address staff mental health and well-being, influenced by their distinct business models, mandates and internal cultures. The review focuses on evaluating mental health strategies, policies and practices; analysing organizational structures for preventive and protective measures; reviewing system-wide mechanisms and inter-agency initiatives; and identifying best practices and lessons learned across United Nations entities.

18. This first-of-its-kind review gains significance in the backdrop of the COVID-19 pandemic and the conclusion of the initial phase of the United Nations System Mental Health and Well-being Strategy (2018-2023). It reveals a concerning pre-pandemic decline in staff mental health, highlighting the necessity for an evidence-based approach. Findings show that only half of the examined organizations have a specific strategy or action plan for mental health and well-being, with even fewer collecting pertinent data. Additionally, less than half have integrated mental health and well-being into their policy frameworks, and most lack policies for return to work or reasonable accommodations. The JIU underscores the importance of inter-agency capacity mapping and addressing structural issues related to the placement of counsellors in high-risk areas.

19. The report includes eleven formal recommendations: nine recommendations are relevant to UNFPA; eight recommendations are addressed to the Executive Director (recommendations 1, 2, 4, 5, 8, 9,

² The estimated timeframe may change depending on the results of related inter-agency initiatives.

10 and 11); one is addressed to the Executive Board (recommendation 3) for its consideration and is discussed further and commented on in annex IV.

20. UNFPA aligns with the Chief Executives Board for Coordination response to the report ([A/78/695/Add.1](#)).

21. On *recommendation 1*, UNFPA supports the recommendation to nominate a representative to participate on the Implementation Board of the United Nations System Mental Health and Well-being Strategy. UNFPA acted in 2023 to identify this representative and has currently nominated the Deputy Director of the Division for Human Resources. UNFPA fully supports this recommendation and is pleased to have an active representative participate in this Implementation Board as requested. UNFPA, therefore, considers this recommendation already implemented.

22. On *recommendation 2*, UNFPA accepts the recommendation to define an evidence-based and data-driven organizational approach to the mental health and well-being of its personnel and design by the end of 2025; as well as a workplace action plan that reflects its principles in its enterprise risk management process, its occupational health and safety framework, and its human resources strategies. One of the actions that has already been implemented in this regard is the launch of the UNFPA 2030 People Strategy in December 2022. The strategy intends to support UNFPA in shifting and transforming the organization to achieve its ambitious Strategic Plan, 2022-2025, and transformative goals. The People Strategy was developed through a co-created process, engaging with over 600 people across UNFPA through surveys, interviews and focus groups. Three pillars support the People Strategy, which builds on much organizational work that has already taken place at UNFPA and serves as guiding principles for any people design, strategy and initiative work going forward. This includes the pillar, Build our Workplace of the Future, focused on the cultural and behavioural changes needed to transform UNFPA, in particular to ensure that UNFPA is an inclusive, healthy and safe space for all – highlighting the need to embrace agility and preparing to face constantly changing circumstances.

23. On *recommendation 4*, UNFPA accepts the recommendation to conduct a review of the structures in place to govern the return to work and to develop standard operating procedures.

24. On *recommendation 5*, UNFPA accepts the recommendation and has already taken action to establish clear requirements for the Regional Psychosocial Counsellor role, incorporating the guidance on professional standards for counsellors as prepared by the United Nations Staff/Stress Counsellors Group, including clearly articulated educational and experience requirements on the job description for the Staff Counsellor role. UNFPA considers the recommendation as already implemented.

25. On *recommendation 8*, UNFPA accepts it and is currently taking action to map the psychosocial support capacity available in all locations and to consider system-wide capacity, specifically leveraging the capacity already established by the United Nations Department of Safety and Security.

26. On *recommendation 9*, UNFPA accepts this recommendation and considers it in progress. In 2024, the seven UNFPA regional counsellors have initiated the framework to develop mental health and well-being workplace action plans at the regional and country office levels. They are currently working to conduct outreach, establish a network, and develop communication channels and opportunities for exposure to various mental health and well-being literacy initiatives and activities. Identifying barriers to accessing these support services is an integrated indicator currently tracked through the monthly reporting mechanisms of the regional counsellors.

27. On *recommendation 10*, UNFPA accepts this recommendation. The UNFPA 2030 People Strategy articulates essential strategic action items regarding mental health and well-being benchmarks, initiatives and activities such as: (a) developing an mental health and psychosocial support (MHPSS) and well-being framework that is aligned with the United Nations system workplace Mental Health and Well-being Strategy; (b) implementing a MHPSS and well-being action plan focused on creating a healthy workplace, reducing stigma, and ensuring personnel with mental health conditions are supported; (c) promoting a healthy workplace culture raising awareness among personnel and building capacity to enable managers to shape healthy workplaces; (d) carefully providing and coordinating psychosocial support between local,

regional and corporate resources that will be available to provide confidential counselling services and referrals to UNFPA; and (e) considering MHPSS and well-being risk factors in articulating accountabilities and contingency plans.

28. Furthermore, UNFPA has seamlessly incorporated the three pillars outlined by the United Nations Mental Health and Well-being Strategy into its annual and monthly workplans, tracking mechanisms and reporting frameworks. These pillars are: (a) preventing risks to mental health at work; (b) promoting well-being and protecting mental health at work; and (c) supporting personnel with mental health conditions. Alongside these pillars, UNFPA is guided by the following indicators articulated by the strategy: (a) risk assessment; (b) manager training; (c) enabling dignified work; (d) policy and practice mainstreaming; (e) stigma reduction activities; (f) access to psychosocial support; (g) mental health literacy training; (h) quality control for psychosocial support; (i) implementation of well-being initiatives; (j) leadership; (k) reporting; and (l) participation. This strategic incorporation places UNFPA in a stronger position in ensuring a comprehensive approach to mental health and well-being in the workplace.

29. On *recommendation 11*, UNFPA accepts this recommendation and will continue to develop and establish mechanisms to monitor, assess and ensure that well-being programmes and activities are embedded in its organizational approach to mental health and well-being for personnel.

III. Status of UNFPA implementation of Joint Inspection Unit recommendations

30. The three JIU reports and one note, issued in 2023 and received by UNFPA before the deadline for this report, contained 21 recommendations directed at UNFPA. Of these, 17 are accepted, two fall outside the sole remit of UNFPA, and two are non-accepted.

31. In accordance with United Nations General Assembly resolution 60/258, requesting the JIU to enhance dialogue with participating organizations to strengthen the implementation of its recommendations, the JIU requested information on the follow-up to its recommendations. Of all JIU recommendations issued between 2015 and 2022, UNFPA has accepted 237 (93 per cent), while 18 (7 per cent) are either not accepted or not relevant. Of those accepted, 217 (92 per cent) have been implemented, and 20 (8 per cent) are under implementation.

32. Annexes II and III of the present report provide an update on the implementation status of the most recent recommendations from the reports issued in 2021 and 2020.

33. Of the 26 recommendations in JIU reports issued in 2021 that are relevant to UNFPA (see annex II),³ 22 (85 per cent) are accepted, one is not relevant, and three (11 per cent) are not accepted. Sixteen recommendations (73 per cent) have been implemented,⁴ while the remaining six are in progress and on target (27 per cent).

34. Similarly, of the 45 recommendations of relevance to UNFPA in JIU reports issued in 2020 (see annex III),⁵ two are not relevant. The remaining 43 recommendations (96 per cent) are accepted, with 41 (95 per cent) having been implemented, and the remaining two in progress and on target (5 per cent).

35. Further details on recommendations are provided in the web-based JIU follow-up system available to Member States.

36. UNFPA is committed to following up on implementing the remaining JIU recommendations relevant to UNFPA and continuing its contribution to the various JIU initiatives in the future.

³ For recommendations considered by the Executive Board in 2021 or 2022.

⁴ Data retrieved as of March 2024.

⁵ Whether considered by the Executive Board in 2020 or 2021.

ANNEX I

Summary of reports, notes, and management letter included in this report and of relevance to UNFPA

Report symbol	Report title	Total recommendations	Assigned to UNFPA	Not relevant/ outside the sole remit of UNFPA	Implementation status of UNFPA relevant recommendations		
					Not accepted	Accepted	
						Implemented	In progress
JIU/NOTE/2022/Rev.1	Review of measures and mechanisms for addressing racism and racial discrimination in United Nations system organizations	6	6	-	-	-	6
JIU/REP/2023/2	Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations	7	1	-	1	-	-
JIU/REP/2023/3	Review of accountability frameworks in the United Nations system organizations	5	5	2	1	-	2
JIU/REP/2023/4	Review of mental health and well-being policies and practices in United Nations system organizations	11	9	-	-	1	8
Total in the report to the Executive Board for 2023		29	21	2	2	1	16

The following JIU report, dated 2023, was for UNFPA. A separate management response was provided during the 2023 annual session.

- [JIU/REP/2023/1](#): Review of management and administration in the United Nations Population Fund.

The following JIU report dated 2023 is not relevant to UNFPA:

- [JIU/REP/2023/5](#): Review of management and administration in the Food and Agricultural Organization of the United Nations.

The following reports were received after the calendar date and will be included in the next year's report.

- [JIU/REP/2023/6](#): Flexible working arrangements in United Nations system organizations.
- [JIU/REP/2023/7](#): Review of governance and oversight of the Executive Boards of UNDP, UNFPA and UNOPS, the United Nations Children's Fund, and the United Nations Entity for Gender Equality and the Empowerment of Women.
- [JIU/REP/2023/8](#): Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations.

ANNEX II

Status of implementation of JIU recommendations from 2021 reports, as at 31 March 2024

Report symbol	Report title	Total recommendations	Assigned to UNFPA	Not relevant	Implementation status of UNFPA relevant recommendations		
					Not accepted	Accepted	
						Implemented	In progress
JIU/ML/2021/1	Management letter on securing the integrity of documents, records and archives of the United Nations system organizations	1	1	-	-	-	1
JIU/REP/2021/2	Review of United Nations system support for landlocked developing countries to implement the Vienna Programme of Action	9	3	-	-	3	-
JIU/REP/2021/3	Cybersecurity in the United Nations system organizations	5	2	-	-	2	-
JIU/REP/2021/4	Review of the management of implementing partners in United Nations system organizations	10	10	-	2	3	5
JIU/REP/2021/5	Review of the ethics function in the United Nations system	4	4	-	-	4	-
JIU/REP/2021/6	Business continuity management in United Nations system organizations	6	6	1	1	4	-
Total in the report to the Executive Board for 2021 and 2022 (2024)		35	26	1	3	16	6

The following JIU report dated 2022 is not relevant to UNFPA:

JIU/REP/2022/1: Review of management and administration in the United Nations Human Settlements Programme (UN-Habitat).

ANNEX III
Status of implementation of JIU recommendations from 2020 reports, as at 31 March 2024

Report symbol	Report title	Total recommendations	Relevant to UNFPA	Of which to governing bodies	Not relevant	Not accepted	Implementation status of UNFPA relevant recommendations	
							Implemented	In progress
<u>JIU/REP/2020/1</u>	Review of the state of investigation function: progress made in the United Nations system organizations in strengthening the investigation function	10	7	6	-	-	7	-
<u>JIU/REP/2020/2</u>	Policies and platforms in support of learning: towards more coherence, coordination and convergence	9	6	1	-	-	5	1
<u>JIU/REP/2020/3</u>	Common premises in the United Nations system: current practices and future prospects	8	7	1	-	-	7	-
<u>JIU/REP/2020/5</u>	Enterprise risk management: approaches and uses in United Nations system organizations	4	4	2	-	-	4	-
<u>JIU/REP/2020/6</u>	Multilingualism in the United Nations system	7	6	3	-	-	6	-
<u>JIU/REP/2020/7</u>	Blockchain applications in the United Nations system: towards a state of readiness	8	5	2	1	-	4	-
<u>JIU/REP/2020/8</u>	Review of mainstreaming environmental sustainability across organizations of the United Nations system	10	10	1	1	-	8	1
Total for the report to the Executive Board for 2020 (2024)		56	45	16	2	-	41	2

The following JIU report issued in 2020 is not relevant to UNFPA:

JIU/REP/2020/4: Review of management and administration in the Economic Commission for Latin America and the Caribbean.

ANNEX IV

Review of relevant Joint Inspection Unit recommendations in 2022 for consideration by the Executive Board

RECOMMENDATIONS	MANAGEMENT COMMENTS
Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations (JIU/REP/2023/2);	
<p>Recommendation 5. The legislative organs and governing bodies of the United Nations system organizations should request their respective executive heads who have not yet done so to report to them annually, starting in 2025, on the functioning of their formal internal appeal mechanisms, including the specialized recourse mechanisms. The reports should include details on the number, subject matter and outcome of appeals, including cases deemed irreceivable, information on the demographics of applicants and information on whether the appealed decisions were upheld or revised, disaggregated by type of procedure, as applicable.</p>	<p>The JIU recommends that governing bodies should request their respective executive heads to report to them annually on the functioning of their formal pre-tribunal internal appeal mechanisms, including specialized recourse mechanisms. The JIU recommends that reports should include details on the number, subject matter, and outcome of appeals, including cases deemed non-receivable, information on the demographics of applicants, and information on whether the appealed decisions were upheld or revised, disaggregated by type of procedure, as applicable. Applied to UNFPA, the scope of such a report would apply to requests for management evaluation and performance appraisal rebuttals.</p> <p>While the data, in principle, would be available or could be collected, the Administration has three concerns with respect to this recommendation. First, information regarding requests for management evaluation is already provided annually to the General Assembly through the Secretary-General's annual report to the General Assembly on the administration of justice. Second, the preparation and submission of a report on the data in question to the Executive Board would pose an additional administrative burden on the Administration and Executive Board members. It would also cause associated costs in terms of staff time. Third, the data concerned would relate to technical and administrative matters. It is questionable whether such information and data would be meaningful or useful for the Executive Board in the execution of its mandated functions.</p>

Review of accountability frameworks in the United Nations system organizations ([JIU/REP/2023/3](#))

Recommendation 1. The legislative organs and/or governing bodies of United Nations system organizations should request their executive heads to assess their organization's accountability framework against the updated JIU reference accountability framework and adjust it as necessary, by the end of 2024.

UNFPA welcomes the recommendation to adopt a comprehensive accountability and oversight framework, with plans to introduce it by the end of 2025, to be fully operational by June 2026. This framework will integrate elements from existing governance documents, including the UNFPA rules and regulations, and consider insights from various oversight reviews such as the JIU accountability framework review and a governance review initiated by the Executive Board in 2023. Despite supporting this initiative, UNFPA raises concerns about the detailed nature of the proposed framework and benchmarks, highlighting the challenges they may pose for uniformly applying them in organizations with decentralized operations such as UNFPA.

UNFPA concurs with the suggestion from the United Nations system Chief Executives Board for Coordination for a more extended implementation deadline – end of 2026 – to allow organizations adequate time to assess current frameworks, conduct thorough internal and external consultations, update frameworks, and secure necessary approvals. This extended timeline also considers the potential financial strain of these recommendations with limited resources. Furthermore, UNFPA emphasizes that the absence of a stand-alone framework does not equate to a lack of accountability within an organization. Alternative methods exist to ensure accountability is embedded in an organization's existing policies, procedures and governance mechanisms, offering a different approach to achieving accountability without necessitating a separate framework.

<p>Recommendation 2. Beginning in 2025, the legislative organs and/or governing bodies of the United Nations system organizations should ensure that the oversight plans of internal oversight offices cover all elements of their respective accountability framework within a reasonable time frame and that, if coverage is incomplete, a rationale is provided.</p>	<p>UNFPA acknowledges the importance of a comprehensive oversight plan for upholding transparency and accountability. UNFPA Strategic Plan, 2022-2025, its results framework, and budgets is aligned with UNFPA accountability framework (2007). While OASIS aligns its assurance plans with UNFPA Strategic Plan periods and covers most elements of the accountability framework through individual audit engagements (i.e., country office, regional office, and business process audits), it employs a risk-based methodology in preparing its annual plans and conducts its audits on a test basis to achieve adequate coverage to render its annual opinions on the organization’s governance, risk management and internal controls processes, within the available resources. It is, therefore, foreseen that, in accordance with the risk-based approach, only reasonable (and not absolute) coverage of the framework can be achieved within a reasonable timeframe (taken here, in the context of the existing accountability framework, to mean the duration of the UNFPA Strategic Plan and its quadrennial budget, at a minimum). In accordance with Executive Board decision 2023/7, OASIS has, starting in 2024, presented its annual assurance plans to the Board. OASIS has also commenced close collaboration with the UNFPA Independent Evaluation Office, which could cover the evaluation aspects of the accountability framework. The proviso on providing a rationale if coverage of the framework is incomplete is of critical importance to accepting the recommendation and the practical aspects of its implementation.</p>
<p>Review of mental health and well-being policies and practices in United Nations system organizations (JIU/REP/2023/4)</p>	
<p>Recommendation 3. Legislative and 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.</p>	<p>UNFPA supports the recommendation and remains available to provide the necessary updates on developing and implementing the mental health and well-being workplace action plan.</p>