



**Executive Board of the
United Nations Development
Programme, the United Nations
Population Fund and the United
Nations Office for Project Services**

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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 2024

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 five JIU reports relevant to UNFPA issued since the last report to the Executive Board in 2024 and received by the organization before preparing this report. Of the 39 recommendations across these reports, 28 are relevant to UNFPA, with 15 addressed to the Executive Director and 13 to the Executive Board as the Fund's legislative body. The present report provides UNFPA management responses to the relevant recommendations and includes an update on the implementation status of recommendations contained in earlier JIU reports issued in 2023 and 2022.

Elements of a decision

The Executive Board may take note of the present report, including the management responses to the 13 recommendations of the Joint Inspection Unit addressed to the Executive Board for consideration.

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

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I. Overview of Joint Inspection Unit reports and notes

1. The present report provides a summary of the five reports issued by the Joint Inspection Unit (JIU) that are of relevance to UNFPA and were received since the previous report to the Executive Board [DP/FPA/2024/4 (Part II)] and before the drafting this report.

Flexible working arrangements in United Nations system organizations ([JIU/REP/2023/6](#));

2. This report evaluates the effectiveness and challenges of flexible working arrangements across United Nations system organizations. It emphasizes the need for coherent policy alignment, equitable access, and measurable impacts on workforce productivity and well-being. The report highlights best practices and systemic challenges, offering actionable recommendations to enhance flexibility while maintaining organizational performance.

Governance structures in United Nations system organizations ([JIU/REP/2023/7](#));

3. This report evaluates the governance structures of the executive boards of UNDP, UNFPA, UNOPS, UNICEF and UN-Women, providing an in-depth analysis of existing oversight and accountability mechanisms.

Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations ([JIU/REP/2023/8](#));

4. This report focuses on the extensive use of non-staff personnel, highlighting the need for policy coherence, equitable treatment and transparency in contractual arrangements. It underscores systemic risks, including high turnover and inconsistent practices, while recommending harmonized frameworks and improved monitoring mechanisms.

Review of the quality, effectiveness, efficiency, and sustainability of health insurance schemes in the United Nations system organizations ([JIU/REP/2023/9](#));

5. This report assesses the sustainability, equity, and financial viability of health insurance schemes across United Nations system organizations. It identifies disparities in coverage, governance issues, and cost-sharing inefficiencies, offering solutions to promote inclusivity and long-term fiscal health.

Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit ([JIU/REP/2024/2](#));

6. This report evaluates the mechanisms for tracking and implementing JIU recommendations. It focuses on enhancing transparency, accountability and organizational learning through improved reporting frameworks and inter-agency collaboration. The review underscores the importance of aligning follow-up processes with strategic priorities.

7. Management responses to the relevant recommendations in the JIU reports, including recommendations for consideration by the legislative body, are detailed in the subsequent sections of this document. Annex I provides a statistical summary of reports subject to this reporting; Annexes II and III provide updates on the implementation status of recommendations issued in earlier years; Annex IV contains an overview of recommendations addressed to the governing body of UNFPA.

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

A. Flexible working arrangements in United Nations system organizations ([JIU/REP/2023/6](#))

8. This report provides a comprehensive evaluation of the implementation of flexible working arrangements across the United Nations system, emphasizing their transformative impact on organizational structures and workforce dynamics. It delves into the necessity of adapting policies to modern work environments, underlining the role of flexible working in fostering greater organizational agility, enhancing staff productivity and improving overall well-being. The report also scrutinizes the

challenges of harmonizing practices across diverse entities within the United Nations system, where operational needs vary significantly. Key themes include the importance of robust data collection systems to track the effectiveness of flexible arrangements, the integration of hybrid and teleworking models, and the alignment of these strategies with long-term human resource goals. By promoting innovation and inclusivity, the report advocates for flexible working arrangements as a cornerstone of future-ready organizational policies. UNFPA has actively aligned its efforts with these recommendations to ensure a supportive, equitable and high-performing work environment.

9. The report includes nine formal recommendations, six of which are relevant to UNFPA. Five are addressed to the Executive Director, and one to the legislative bodies. Three recommendations are not relevant to UNFPA. These recommendations focus on enhancing flexible working arrangements across the United Nations system, emphasizing their critical role in improving organizational performance, workforce satisfaction and inclusivity. Annex IV provides a detailed discussion and commentary on the recommendations addressed to the legislative bodies.

10. UNFPA aligns with the broader United Nations system approach to flexible working arrangements and has implemented measures consistent with the guidance from the Chief Executives Board for Coordination. This alignment reflects UNFPA commitment to fostering an adaptable, productive and inclusive work environment that meets the needs of its diverse workforce.

Detailed recommendations: ([JIU/REP/2023/6](#))

11. *Recommendation 1.* UNFPA has updated its policies to ensure clarity in defining flexible working arrangements, distinguishing between remote work and teleworking. This recommendation is fully accepted and in progress.

12. *Recommendation 2.* Steps are underway to establish robust monitoring systems to track utilization and assess the impacts of flexible working arrangements on productivity. This recommendation is fully accepted and actively implemented.

13. *Recommendation 3.* Flexible working arrangements are being integrated into the People Strategy 2030, aligning them with long-term human resource goals. UNFPA fully accepts this recommendation and has made significant progress.

14. *Recommendation 4,* addressed to legislative bodies. UNFPA commits to providing periodic updates to the Executive Board, ensuring that key metrics and challenges are transparently reported. This recommendation is accepted.

15. *Recommendation 5.* UNFPA is revising its guidelines to incorporate a quantifiable definition of commuting distances for flexible work eligibility. This recommendation is accepted, and implementation is underway.

16. *Recommendation 6.* UNFPA has initiated the process of upgrading its data collection systems to ensure that flexible working arrangements are effectively monitored and reported. This recommendation is fully accepted and in progress.

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](#))

17. This report evaluates the governance structures of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women, providing an assessment of board roles and responsibilities, composition and structure, meetings, oversight functions as well as of the structure and functioning of the board secretariats. It concludes with ten formal recommendations addressed to the legislative bodies.

18. The recommendations address the development of terms of reference for the Executive Boards and their secretariats, the establishment of dedicated committees to tackle specific issues, the independence and reporting line of the organizations’ oversight advisory committees and the role of the Executive

Boards in the entities' risk management architecture. Detailed recommendations are available here ([JIU/REP/2023/7](#)).

19. The entities management and independent functions were requested to submit, at the first regular sessions of the Executive Boards in 2025, their initial views on the recommendations. A working group comprising 15 Members States has been established to review the recommendations and coordinate implementation.

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

20. This report examines the widespread use of non-staff personnel across the United Nations system, offering a thorough evaluation of their roles, conditions of service and associated challenges. It underscores the absence of system-wide harmonization in the definition, classification and management of non-staff personnel, which has resulted in inconsistencies in employment policies and practices. The report highlights the risks posed by job insecurity and high turnover among non-staff personnel, as well as the reputational concerns stemming from unequal treatment. Recommendations focus on implementing robust data collection systems, harmonizing contractual modalities and fostering inter-agency collaboration to address these issues.

21. The report includes seven formal recommendations, all of which are relevant to UNFPA. Six are addressed to the Executive Director, and one to the legislative bodies.

***Detailed recommendations:* ([JIU/REP/2023/8](#))**

22. *Recommendation 1.* UNFPA supports adopting the term “affiliate personnel” as the common system-wide nomenclature for non-staff personnel and has begun aligning its policies. This recommendation is fully accepted and in progress.

23. *Recommendation 2.* UNFPA is actively working towards adopting a system-wide definition of non-staff personnel, ensuring clarity and alignment across its contractual modalities. This recommendation is fully accepted.

24. *Recommendation 3.* UNFPA has initiated periodic reviews of its non-staff contractual modalities to identify positions of a continuous nature for potential conversion to staff roles. This recommendation is fully accepted and under implementation.

25. *Recommendation 4.* UNFPA is developing social benefit policies for non-staff personnel performing continuous functions, with clear implementation guidelines. This recommendation is fully accepted and in progress.

26. *Recommendation 5,* addressed to the legislative bodies. UNFPA has committed to providing comprehensive data on the use of non-staff personnel, including metrics, such as years of service, gender and location. This recommendation is accepted.

27. *Recommendation 6.* UNFPA has integrated non-staff personnel considerations into regular workforce assessments to ensure policy efficiency and alignment with organizational goals. This recommendation is fully accepted.

28. *Recommendation 7.* UNFPA is contributing to inter-agency efforts to establish minimum standards and principles for non-staff contractual modalities to enhance system-wide coherence. This recommendation is fully accepted and in progress.

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

29. This report offers a comprehensive review of health insurance schemes across the United Nations system organizations, analysing their quality, sustainability and financial efficiency. It identifies disparities in coverage levels, cost-sharing arrangements and governance frameworks, which contribute to inefficiencies and inequities in service delivery. The report also highlights the importance of fraud prevention, improved data management and robust monitoring systems to ensure the financial viability

and effectiveness of these schemes. Drawing on best practices, the report provides actionable recommendations to address identified gaps, align policies across agencies and achieve cost optimization. The findings underscore the need for harmonized and equitable health insurance policies that cater to the diverse needs of United Nations staff.

30. The report includes seven formal recommendations, one of which is relevant to UNFPA and addressed to the Executive Director.

Detailed recommendations: ([JIU/REP/2023/9](#))

31. *Recommendation 3.* UNFPA is committed to ensuring that health insurance policies are aligned with global best practices, focusing on equitable access and sustainability. This recommendation is fully accepted.

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](#))

32. This report provides a detailed examination of the processes employed by United Nations system organizations to consider and implement JIU recommendations. It analyses the effectiveness of follow-up mechanisms, harmonization of reporting practices and the integration of JIU recommendations into strategic planning and oversight frameworks. The report identifies significant challenges, including inconsistent tracking systems, inadequate inter-agency collaboration and limited transparency in decision-making processes. It also highlights the best practices of organizations that have successfully aligned their operations with JIU recommendations. The report aims to foster systemic improvements in accountability, coherence and transparency, making six formal recommendations, four of which are relevant to UNFPA. Three recommendations are addressed to the Executive Director and one to the legislative bodies.

33. The report includes six formal recommendations, four of which are relevant to UNFPA. Three are addressed to the Executive Director and one to the legislative bodies.

Detailed recommendations: ([JIU/REP/2024/2](#))

34. *Recommendation 2,* addressed to the legislative bodies. UNFPA supports efforts to harmonize processes for considering and acting upon JIU recommendations, including regular updates to legislative bodies. This recommendation is fully accepted.

35. *Recommendation 3.* UNFPA is engaging with inter-agency coordination mechanisms to address terminology discrepancies and improve the clarity of reporting. This recommendation is fully accepted and under implementation.

36. *Recommendation 5.* UNFPA is committed to providing detailed comments and appropriate information in its follow-up processes for JIU recommendations. This recommendation is fully accepted and actively implemented.

37. *Recommendation 6.* UNFPA is enhancing its tracking systems to ensure effective monitoring and reporting of JIU recommendations, emphasizing accountability and transparency. This recommendation is fully accepted and in progress.

III. Status of UNFPA implementation of Joint Inspection Unit recommendations

38. The five JIU reports, issued in 2024 and received by UNFPA before the deadline for this report, contained 39 recommendations directed at UNFPA. Of these, 28 are accepted, and 11 not relevant to UNFPA.

39. 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 2016 and 2023, UNFPA has accepted 228 (89 per cent), while five (2 per cent) are either not accepted or not relevant. Of those accepted, 218 (96 per cent) have been implemented, and 10 (4 per cent) are under implementation or not yet started.¹

40. Annexes II and III of the present report provide an update on the implementation status of the most recent recommendations from the 2022 and 2023 reports (received in 2023) and those from the 2021 reports.

41. Of the 27 recommendations from the 2022 and 2023 reports (received in 2023) that are relevant to UNFPA (see annex II), 19 (70 per cent) are accepted, two are not relevant, four (15 per cent) are under consideration, and two (7 per cent) are not accepted. Nine recommendations (47 per cent) have been implemented,² while the remaining 10 are in progress and on target (53 per cent).

42. Similarly, of the 26 recommendations of relevance to UNFPA from the 2021 JIU reports (see annex III),³ one is not relevant, and three (12 per cent) are not accepted. The remaining 22 recommendations (85 per cent) are accepted, with 21 (95 per cent) already implemented, and the remaining one in progress and on target (5 per cent).

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

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

¹ For recommendations considered by the Executive Board in 2022/2023.

² Data retrieved in March 2025.

³ Whether considered by the Executive Board in 2021 or 2022.

ANNEX I

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

Report symbol	Report title	Total recommendations	Assigned to UNFPA	Under consideration	Not relevant/ outside the sole remit of UNFPA	Not accepted	In progress
JIU/REP/2023/6	Review of flexible working arrangements in United Nations system organizations	9	6	-	3	-	6
JIU/REP/2023/7	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	10	10	10	-	-	
JIU/REP/2023/8	Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	7	7	-	-	-	7
JIU/REP/2023/9	Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations	7	1	-	6	-	1
JIU/REP/2024/2	Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations	6	4	-	2	-	4
Total in the report to the Executive Board for 2023		39	28	10	11	-	18

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 next year's report:

- [JIU/REP/2024/3](#): Budgeting in organizations of the United Nations

ANNEX II**Status of implementation of JIU recommendations from 2022 and 2023 reports (received in 2023), as of 31 March 2025**

Report symbol	Report title	Total recommendations	Assigned to UNFPA	Under Consideration	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: managing for achieving organizational effectiveness	6	6		-	-	4	2
JIU/REP/2023/1	Review of management and administration in the United Nations Population Fund	6	6	4	-	-	2	-
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		-	-	3	6
Total in the report to the Executive Board for 2023 (2025)		35	27	4	2	2	9	10

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

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

ANNEX III

Status of implementation of JIU recommendations from the 2021 reports, as of 31 March 2025

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	8	-
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 (2025)		35	26	1	3	21	1

The following JIU report dated 2021 is not relevant to UNFPA:

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

ANNEX IV

This annex provides an overview of JIU recommendations addressed to the Executive Board for 2024, excluding the recommendations of 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 Children's Fund and the United Nations Entity for Gender Equality and the Empowerment of Women ([JIU/REP/2023/7](#)), along with associated management comments; these are reported in a separate annex IV-A. It reflects UNFPA commitment to align with system-wide initiatives and enhance the effectiveness of its operations.

Review of relevant Joint Inspection Unit recommendations in 2024 for consideration by the Executive Board

RECOMMENDATIONS	MANAGEMENT COMMENTS
Flexible working arrangements in United Nations system organizations (JIU/REP/2023/6)	
<p>Recommendation 4. 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>	<p>UNFPA supports this recommendation and is in the process of finalizing policies that align with flexible work principles and their systematic reporting to the Board.</p>
Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations (JIU/REP/2023/8)	
<p>Recommendation 5. 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>	<p>UNFPA agrees with this recommendation and has integrated additional data collection and reporting procedures into its human resources framework for presentation to the Board.</p>
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)	
<p>Recommendation 2. 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>	<p>UNFPA is fully supportive and is developing a proposal for Board approval, ensuring alignment with the JIU model framework and best practices.</p>

ANNEX IV-A

This special annex IV-A provides an overview of JIU recommendations addressed to 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 in the review of governance and oversight of the Executive Boards ([JIU/REP/2023/7](#)), along with associated management comments.

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>Recommendation 1. 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>UNFPA interventions are clearly defined in its strategic plan, which is line with the UNFPA mandate and approved by the Executive Board. All UNFPA initiatives will continue to be developed within the framework of the strategic plan.</p>
<p>Recommendation 2. 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.</p>	<p>UNFPA is supportive of all efforts to enhance transparency. Should the Board wish to develop such terms of reference, it would be important to note that the overall mandate and functions of the Executive Boards are described in General Assembly resolution 48/162. The functions are identified in a way that ensures full complementarity with the functions of the General Assembly and the Economic and Social Council.</p> <p>The overall mandate is identified as “providing inter-governmental support to and supervision of the activities of each fund or programme, in accordance with the overall policy guidance of the General Assembly and the Economic and Social Council.”</p> <p>The following five key support and supervisory functions are clearly identified (in paragraph 22, b, d, e, f and h):</p> <ul style="list-style-type: none"> ➤ Receive information from and give guidance to the head of each fund or ➤ programme on the work of each organization; ➤ Monitor the performance of the fund or programme; ➤ Approve programmes, including country programmes; ➤ Decide on administrative and financial plans and budgets; ➤ Encourage and examine new programme initiatives.
<p>Recommendation 3. 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.</p>	<p>UNFPA is supportive of all efforts to enhance transparency. Should the Board wish to develop such terms of reference, the existing Rules of Procedure provide guidance on the functions of Executive Board and its members.</p>

<p>Recommendation 4. The Executive Boards should, as part of their overall structures, consider creating appropriate committees and corresponding terms of reference.</p>	<p>UNFPA supports all efforts at enhancing effective oversight. Before creating any new committees, the Board may wish to consider whether existing structures/mechanisms could be used more effectively to the same end.</p> <p>Should the Board wish to establish committees, the Board may wish to consider how to avoid duplication between such committees and other existing committees, such as the ACABQ or the Fifth Committee.</p> <p>It should also consider how to avoid politicizing the work of the Board in providing oversight and technical guidance to the operational agencies.</p> <p>The feasibility of this recommendation should also be assessed, with respect to:</p> <ul style="list-style-type: none"> ➤ Ensuring inclusive representation of the five regional groups; ➤ Taking into account the actual capacity of the delegations, as well as capital-based teams, and in particular how participation in such committees could be equitably ensured for Member States with different resource capacities; ➤ Costs associated the establishment and functioning of such committees and how these costs will be funded/financed on an ongoing and sustainable basis; ➤ How to ensure the continued primacy of the full Executive Board in exercising its oversight functions.
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<p>Recommendation 5. 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.</p>	<p>The UNFPA Oversight Advisory Committee (OAC) was established with the specific mandate of providing advisory services to the UNFPA Executive Director – in line with the UNFPA oversight policy approved by the Executive Board – in order to allow the Executive Director to fulfill their oversight responsibilities. Hence, the reporting line of the OAC is to the Executive Director.</p> <p>The Executive Board has full access to the UNFPA Oversight Advisory Committee, and its annual report is shared with the Board ahead of its annual session. The OAC Chair has unrestricted access to the Board and its President. As part of the revised OAC terms of reference, the Executive Director also invites on an annual basis the OAC Chair and the Executive Board President to a meeting to discuss issues of common interest.</p> <p>In response to the recommendations in the JIU report on audit committees (JIU/REP/2019/6), in 2021, UNFPA revised the OAC terms of reference to specifically include a presentation to the Executive Board at its annual session. The Executive Board (in decision 2023/7) also requested the UNFPA OAC, and equivalent bodies in other agencies, to present its annual report and key considerations to the Executive Board at its annual session. This request is in line with the updated OAC terms of reference, and UNFPA has implemented the decision since the annual session 2024.</p> <p>The proposed change in reporting line could also compromise the very nature of the OAC – as an advisory body that supports the Executive Director in her oversight functions – thereby ultimately weakening the exercise of such function. Establishing more opportunities for dialogue between the Executive Board and the audit committees may be one effective avenue to pursue instead.</p> <p>UNFPA appreciates there are different approaches to securing the independence of the oversight committees; however, it maintains that the current structure and functioning of the OAC, as an advisory body to enable the UNFPA Executive Director to fulfill her oversight responsibilities, is a best practice in terms of independence – and of immense value in strengthening oversight, transparency and risk management within the organization.</p> <p>Appointed following a robust recruitment process, involving an external recruitment company, the OAC has unfettered access to senior managers and documentation, and exercises independent authority to reach any findings or conclusions and make any recommendations it deems appropriate.</p> <p>UNFPA stands ready to support any change requested by its Executive Board. Should the recommendation to change the reporting lines of the oversight advisory committees of the organizations be implemented, the recommendation would need to be implemented consistently across all committees of the various entities across the United Nations.</p>
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<p>Recommendation 6. 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.</p>	<p>UNFPA supports all efforts at enhancing transparency and stands ready to support this exercise. The Rules of Procedure of the UNDP/UNFPA/UNOPS Executive Board (in particular rules 10 and 11) refer to the functions of the secretariat.</p> <p>It is also important to reflect that different structure and sizes of the secretariats and mandates of the organizations in question.</p>
<p>Recommendation 7. 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.</p>	<p>UNFPA supports all efforts at enhancing engagement of Member States. The Board has, over time, introduced changes to its working methods to be more effective, efficient and engaged. For example, informal consultations were introduced ahead of the Board sessions to provide more time for discussion and ensure that consensus could be built. Also, retaining a practice introduced during the COVID-19 pandemic, all informal consultations and briefings are now held virtually to ensure boarder participation. Documentation for the sessions is now provided only in electronic format, increasing efficiency and sustainability.</p> <p>UNFPA agrees, however, that, in light of the increasing complexity of the sessions, in terms of number of items to be discussed, and the need to ensure engaged participation by all Board members and observers, additional changes could be introduced.</p> <p>Whichever change the Executive Board decides to introduce, it is imperative that the practice of striving for decision-making by consensus, which is at the heart of the policy guidance set forth in General Assembly resolution 48/162 and has been kept over three decades of Executive Boards decisions, is maintained to ensure maximum inclusivity in the process and ownership of the decisions, as well as support for the organization’s work at the country level in particular.</p>

<p>Recommendation 8. 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.</p>	<p>This recommendation aggregates different independent offices into one recommendation.</p> <p>In line with Executive Board decision 2022/22, UNFPA now includes, as an annex to the annual report of the Executive Director, a summary of the oversight functions responsible for audit, investigation, ethics, evaluation and whistle-blower protection, and their reporting lines.</p> <p>The charter of the UNFPA Office of Audit and Investigation Services, which was revised in 2023 and shared with the Executive Board, makes clear reference to the Executive Board and the OAIS reporting requirements to the Executive Board.</p> <p>The UNFPA evaluation policy already reflects the roles and responsibilities of the Executive Board, including in relation to reporting lines, access to the Board and consultations on human and financial resources, to ensure the independence of the evaluation function within UNFPA. This new policy was adopted by the Board at its first regular session 2024.</p> <p>Regarding the framework and terms of reference for the Ethics Office of UNFPA, this is set forth in ST/SGB/2007/11, the Secretary-General’s bulletin on the United Nations system-wide application of ethics: separately administered organs and programmes. The Secretary-General’s Bulletin has been introduced as an integral part of the UNFPA regulatory framework by the Executive Director’s issuance document of 1 December 2007.</p> <p>The Bulletin also created the Ethics Panel of the United Nations which is tasked with establishing a unified set of standards and policies of the United Nations Secretariat and of the separately administered organs and programmes. The Bulletin also provides that the executive heads of the separately administered organs and programmes include in their annual report to their respective Executive Board, the recommendations made by the United Nations Ethics Panel that specifically relate to them.</p> <p>The UNFPA OAC terms of reference include very clearly the OAC reporting obligations to the Executive Board.</p>
<p>Recommendation 9. 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.</p>	<p>The UNFPA enterprise risk management (ERM) policy and the ‘three lines of defense’ model already spell out the role of Executive Board in ensuring accountability for organizational oversight, clearly indicating that the Executive Board is responsible to ensure integrity, leadership and transparency.</p> <p>The UNFPA ERM policy also clearly highlights, in a dedicated section, UNFPA reporting responsibilities to the Executive Board on risk management.</p> <p>The Executive Board requested in decision 2024/1 the inclusion of a recurring joint agenda item for decision on risk management, at its first regular sessions, starting in 2025, to provide updates on the continuous work to improve the system of enterprise risk management and to inform the Board of critical risks of strategic importance.</p>
<p>Recommendation 10. 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.</p>	<p>UNFPA stands ready to implement the Executive Board decisions on the way forward and collaborate with other United Nations entities to this end.</p>