The Joint Inspection Unit (JIU)

For the
Joint Swiss-UNITAR Briefing on United Nations Budgetary Matters
Day 3: Oversight Mechanisms

Inspector and Vice-Chair Gönke Roscher

9 September 2021
What is the JIU’s Mandate?

Resolution 31/192 established the JIU as the only independent external oversight body empowered with a system-wide mandate. As such, the Unit became a standing subsidiary organ of the UNGA and of other legislative bodies of the UN organizations that accepted its Statute.

The goals are to:

• Assist legislative organs of 28 JIU participating organizations in meeting their governance responsibilities
• Improve governance, accountability, efficiency and effectiveness
• Promote greater coordination and coherence between and across UN system organizations
• Identify good/best practices, propose benchmarks and facilitate information-sharing throughout UN system
Who are our stakeholders?

- 28 participating organizations (POs)
  - UN Secretariat
  - Funds & Programmes
  - Specialized agencies
  - Other bodies such as UNAIDS and ITC
- Executive heads of the POs
- Legislative/governing bodies of the POs
- Member States
- Other interested parties
JIU in the oversight architecture of the UN system

UN system and the three lines of defense model

<table>
<thead>
<tr>
<th>Legislative/governing body (GA)</th>
<th>Audit/Oversight Committee</th>
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<tbody>
<tr>
<td>Senior management</td>
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</table>

**1st line of defence**
- Internal control measures
  - Functions owning and managing risks
    - Internal control framework
    - Staff/personnel policies
    - Procurement policies
    - Other policies and procedures

**2nd line of defence**
- Management controls
  - Functions overseeing risks
    - Planning/budgeting processes
    - Risk management
    - Quality management
    - Results-based management
    - Safety and security
    - Compliance
    - Ethics office

**3rd line of defence**
- Independent assurance/assessment
  - Functions providing independent assurance/assessment
    - OIOS
    - Similar internal audit and oversight functions including investigations and evaluation

| External auditors (BOA) | Joint Inspection Unit |
What guides the JIU’s programme of work?

- Inputs from the participating organizations, Member States/groups of Member States, other oversight and coordination bodies of the UN system
- Inspectors’ own observations, experience and/or assessment of priorities
- Direction and requests by GA and other UN system organizations’ governing bodies
- Strategic Framework 2020-2029
  - Guiding principles
  - Strategic goals
  - Thematic areas of focus
  - Strategic approach
  - Framework includes metrics, review mechanism (2024) and performance criteria
How do we do what we do?

• 11 Inspectors;
  • Inspectors are appointed by the GA
  • Serve 5-year terms (max. two terms)
  • Mandated to provide an independent view through inspections, evaluations, reports, letters and notes aimed at improving management and methods and at achieving greater coordination between organizations
  • Conduct system-wide, multi-agency and single organization reviews
  • Work independently, or sometimes in teams of 2-3

• Executive Secretary along with 19 secretariat staff provide support for the work of the Inspectors

• JIU Norms and Standards

• JIU Internal Working Procedures
In accordance with article 20 of the Unit’s Statute, the JIU budget is included in the regular budget of the United Nations; and “the expenditures of the Unit shall be shared by the participating organizations as agreed by them”

Accordingly, the Unit is financed by its participating organizations on the basis of a cost-sharing agreement.

The regular annual budget allocation to the Unit in 2021 is $7,512,000.

### How the JIU is financed

#### List of contributing organizations and their percentage share in the costs of the JIU for 2020

<table>
<thead>
<tr>
<th>Organization</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>FAO</td>
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</tr>
<tr>
<td>IAEA</td>
<td>1.6</td>
</tr>
<tr>
<td>ICAO</td>
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<tr>
<td>ILO</td>
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<td>IMO</td>
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<tr>
<td>ITU</td>
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<tr>
<td>UNAIDS</td>
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<td>UNDP</td>
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<tr>
<td>UNFPA</td>
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<tr>
<td>WMO</td>
<td>0.3</td>
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Source: CEB
How do we work with GA and other governing bodies?

- Present reports, primarily through the Fifth Committee, Second Committee, Committee for Programme Coordination (CPC) and the relevant governing/legislative bodies and committees of POs
- Provide briefings to Member States Groups (only on their request) on findings and conclusions of reports
- Successful engagements are when governing/legislative bodies engage with the JIU on the substance of each report and ‘endorse’ JIU recommendations for implementation
What is our Programme of Work and what can you expect in the near future?

2021 POW includes reviews on:
- prevention of racism and racial discrimination
- business continuity
- implementing partners
- internal pre-tribunal stage appeal mechanisms
- accountability frameworks
- management and administration reviews of UN-Habitat and FAO

Process for developing our PoW for 2022 is currently underway.
- 2022 PoW will be finalized in January 2022
Reports to be presented to the General Assembly

Reports that will be presented to the GA in its 76th session:

• Report of the Joint Inspection Unit for 2021 and programme of work for 2022
• Cybersecurity in the United Nations system organizations
• Ethics function in the United Nations system
• Contemporary practices in the external outsourcing of services to commercial service
• United Nations common premises
• Blockchain applications in the United Nations system
• Mainstreaming environmental sustainability across organizations of the United Nations system
• United Nations system support for landlocked developing countries
Follow up on JIU Recommendations: WBTS

JIU Web Based Tracking System (WBTS)

• Implemented in 2012
• Database maintains the record of the status of JIU recommendations as updated by POs on:
  • the acceptance;
  • implementation;
  • impact of the recommendations of JIU reports, notes and management/confidential letters.
• Offers a unique Information-sharing platform (with statistics and graphical presentations)

Should you wish to request an account in the JIU WBTS, please contact either Mr. Hervé Baudat (herve.baudat@un.org) or Mr. Jose Andres Herrera (herrera3@un.org)
Follow up on JIU recommendations

Source: Web-based tracking system, January 2021
What Member States can do to support the JIU

• Ensure that JIU reports are presented in the appropriate committee/forum of governing/legislative bodies of POs

• Encourage acceptance and implementation of JIU recommendations
  • Request information from organizations on recommendations that are not accepted

• Request (through resolutions) reviews on topics that are within the JIU’s mandate

• Encourage your country’s delegates to the governing/legislative bodies of UN system organizations to consider JIU recommendations and take decisions to implement them – especially those that relate to address identified shortcomings and deficiencies and those on coordination, collaboration and good practices
Questions & Comments