**Annex I**

**Summary of reports issued by the Joint Inspection Unit in 2018 of relevance to UNDP**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Document**  **symbol** | **Title** | **Total recommendations** | **Directed at UNDP** | **Of which recommendations**  **directed to the Executive Board** | **Implementation status of recommendations directed to UNDP** | | | | |
| **Accepted** | | **Under consideration** | **Not accepted** | **Not relevant** |
| **Implemented** | **In progress** |
| [JIU/REP/2018/1](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2018_1_english.pdf) | Review of internship programmes in the United Nations system | 7 | 5 | 1 | - | - | 4 | 1 | - |
| [JIU/REP/2018/4](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2018_4_english_0.pdf) | Review of whistle-blower policies and practices in United Nations system organizations | 11 | 8 | 2 | 3 | 1 | 1 | 1 | 2 |
| [JIU/REP/2018/5](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2018_5_english_0.pdf) | Opportunities to improve efficiency and effectiveness in administrative support services by enhancing inter-agency cooperation | 10 | 7 | 1 | - | 5 | 2 | - | - |
| [JIU/REP/2018/6](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2018_6.pdf) | Enhancing accessibility for persons with disabilities to conferences and meetings of the United Nations system | 10 | 10 | 1 | 4 | 6 | - | - | - |
| **Total** |  | **38** | **30** | **5** | **7** | **12** | **7** | **2** | **2** |
| **Reports of the Joint Inspection Unit issued in 2018 not relevant to UNDP**  [JIU/REP/2018/2](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2018_2_english_0.pdf): Progress report on the recommendations contained in the review of South-South and triangular cooperation in the United Nations system [JIU/REP/2018/3](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2018_3_re-issued_english.pdf): Review of management and administration in the United Nations Office for Project Services (UNOPS) | | | | | | | | | |

**Annex II**

**Review of relevant Joint Inspection Unit recommendations in 2018 for consideration by the Executive Board**

|  |  |
| --- | --- |
| **Recommendations** | **Remarks** |
| **Review of internship programmes in the United Nations system (**[**JIU/REP/2018/1**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2018_1_english.pdf)**)** | |
| **Recommendation 6**  Legislative and/or governing bodies of the organizations of the United Nations system should consider approving the establishment of ad hoc multi-donor trust funds to pledge voluntary contributions to support internship schemes and request executive heads to present for their consideration proposals for other suitable innovative mechanisms to receive voluntary contributions, with no strings attached regarding selection criteria. | This is a system-wide issue and hence UNDP has not approached donors on this specific issue, it is understood that donors focus on the programmatic elements of UNDP's mandate rather than on purely administrative ones such as an internship programme. Furthermore, many donors fund the JPO programme which fulfills the needs of integrating young professionals into UNDP. Rather, UNDP would like to see a closer cooperation with educational institutions at a local level to better target internship opportunities to students who have an interest in UNDP's mandate. Bearing this in mind, UNDP highlights that recommendation 6 is not accepted. |
| **Review of whistle-blower policies and practices in United Nations system organizations (**[**JIU/REP/2018/4**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2018_4_english_0.pdf)**)** | |
| **Recommendation 1**  Legislative bodies should adopt measures by 2020 to ensure that all policies related to misconduct/wrongdoing and retaliation specify appropriate channels and modalities, such as independent oversight committees, for reporting and investigating allegations against the executive head of the organization, as well as against any other functions that may entail a potential conflict of interest in the handling of such issues. | UNDP has in place the requisite policies and procedures which sufficiently specify the appropriate channels and modalities to report and investigate misconduct/wrongdoing and retaliation allegations against the executive head of the organization (Administrator), including against any other functions that may entail a potential conflict of interest in the handling of such issues. Concerning retaliation allegations, Section 6.3. of UNDP’s [Policy for Protection Against Retaliation (PaR)](http://www.undp.org/content/dam/undp/library/corporate/ethics/PaR%202018%20Final.pdf) is aligned with section 4.1 of the Secretary-General’s bulletin on United Nations system-wide application of ethics: separately administered organs and programmes [ST/SGB/2007/11](https://undocs.org/ST/SGB/2007/11) ([ST/SGB/2007/11/Amend.1](https://undocs.org/ST/SGB/2007/11/Amend.1)) which states that: *"In order to safeguard and ensure that all matters associated with the discharge of duties and responsibilities of the Ethics Office of the separately administered organ or programme are independent and free from any undue pressure and influence, solely at the discretion of the head of a separately administered organ’s or programme’s Ethics Office, he or she may refer any matter within the Office’s area of responsibility, at any time, to the Chairperson of the United Nations Ethics Committee for advice and guidance, and shall inform the Executive Head of the separately administered organ or programme of the referral made."* Based on the policies, handling a potential retaliation allegation against the Administrator would be referred to the Chairperson of the UN Ethics Committee (now the Ethics Panel of the UN) who also is the Director of the UN Ethics Office.  Additionally, a misconduct/wrongdoing complaint against the Administrator would be referred to the Secretary-General for his/her consideration and further action. This may result in the complaint being referred to the United Nations’ Office of Internal Oversight Services.  OAI has an internal SOP for dealing with misconduct/wrongdoing complaints against OAI staff and the senior management such as the Administrator. Further, the Terms of Reference of the Audit and Evaluations Advisory Committee include the following duty for the head of each independent oversight units (i.e., Ethics OAI and IEO): The Committee shall… In relation to [OAI, IEO, EO] review and advise the Administrator on: …The appointment, performance evaluation, extension and dismissal of the Director”. It also has the Authority to “Obtain legal or other independent professional advice, as it deems appropriate.”  In the event of an allegation of misconduct/wrongdoing against the head of internal oversight/audit/investigations/ethics of UNDP were made these would be referred to the UNDP Administrator for his/her consideration and further action. Depending on the nature of the allegation and the identity of the alleged perpetrator, the complaint may be referred to the United Nations’ Office of Internal Oversight Services.  Finally, UNDP’s Legal Framework for Addressing Non-Compliance with UN Standards of Conduct states: “In the event that the staff member believes that there is a conflict of interest on the part of the person to whom the allegations of wrongdoing are to be reported, he or she may report the allegations to the next higher level of authority.” The Office of the Ombudsman is independent and does not report to, nor is it aligned with the executive head. Technically nothing prevents staff who have complaints against the Administrator from approaching the Ombudsman to explore options on how best to address the complaints/conflict. Bearing this in mind, UNDP highlights that recommendation 1 is under consideration. |
| **Recommendation 4**  By 2020, the legislative bodies of the United Nations system organizations should request executive heads to ensure that the independence of the head of ethics, head of oversight and ombudsman/mediator functions is clearly defined, in accordance with recommendations contained in JIU reports ([JIU/REP/2006/2](http://undocs.org/en/JIU/REP/2006/2), [JIU/REP/2010/3](http://undocs.org/JIU/REP/2010/3), [JIU/REP/2011/7](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2011_7_English.pdf), [JIU/REP/2015/6](https://undocs.org/JIU/REP/2015/6) and [JIU/REP/2016/8](https://undocs.org/JIU/REP/2016/8)), and that these functions report periodically to the legislative body. | [The UNDP Accountability System: Accountability Framework and Oversight Policy](http://www.undp.org/content/dam/undp/library/corporate/Transparency/UNDP%20Accountability%20framework.pdf) specifies the independent roles of UNDP’s head of ethics and oversight. The accountability framework underscores the commitment of UNDP to results and risk-based performance management, as well as the shared values and culture of accountability and transparency. The oversight policy of UNDP includes the organization of independent internal and external oversight to provide assurances to the Executive Board and the Administrator that functional systems of internal controls are in place, including evaluation of the policy framework, efficient utilization of resources, and adherence to professional and ethical standards in UNDP. Additionally, for internal audit and investigation through the provisions of the OAI Charter, the introduction of the OAI Charter refers to the UNDP Financial Regulation 4.01 which stipulates that the Office of Audit and Investigations shall be responsible for the internal audit of UNDP: “It shall conduct independent, objective assurance and advisory activities in conformity with the International Standards for the Professional Practice of Internal Auditing. It shall evaluate and contribute to the improvement of governance, risk management and control processes, and report thereon. The Office of Audit and Investigations shall exercise operational independence in the performance of its duties. While UNDP consults the EB, it does not require their consent to appoint the Director of OAI.  The Ombudsman currently does not report to the Executive Board in the same way as the other independent offices present their own reports. However, the Executive Board has full access to the deliberations of the Ombudsman on systemic issues which in the UNDP setting takes place through the annual report of the Office of the Ombudsman for United Nations Funds and Programmes, which is publicly available in time for the annual session of the Executive Board. Bearing this in mind, UNDP accepts recommendation 4 and highlights that it is in progress. |
| **Opportunities to improve efficiency and effectiveness in administrative support services by enhancing inter-agency cooperation (**[**JIU/REP/2018/5**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2018_5_english_0.pdf)**)** | |
| **Recommendation 2**  The legislative bodies should request executive heads to develop performance indicators and targets to drive improvements in the delivery of administrative support services, and to post performance publicly. | UNDP is constantly enhancing its performance indicator framework by connecting global, regional and local realities. At each level, UNDP does have a set of in indicators that are managed either centrally or in a decentralized manner. Most of these tools are available only within UNDP and are currently not posted publicly.  An externally available performance indicator framework is UNDP’s Integrated Results and Resources Framework which measures and reports annually on the progress of UNDP’s Strategic Plan to the Executive Board. The IRRF contains the organization’s performance indicators in development and in management.  Some examples of internally available performance measurement tools include: procurement planning data (PROMPT), procurement risk radar, global risk management system, financial dashboards, reports from the service clearing accounts, HR staff data analytics and performance dashboards of UNDP’s Global Shared Services units. These tools provide local and global information.  Recent enhancements in the development of performance indicators in UNDP include:  Local: the development of a SLA template to agree on KPIs for local service agreements (e.g. rolled out for UNWomen)  Global: The enhancement of KPIs offered for financial transactions as a response to an audit on clustering and embedded into reporting system (includes qualitative and quantitative indicators)  Technology: The rollout of configurable reporting tools (e.g. Power BI) enabled units to define customized reports for KPI visualization at all organizational levels.  Bearing this in mind, UNDP highlights that the recommendation is under consideration. |
| **Enhancing accessibility for persons with disabilities to conferences and meetings of the United Nations system (**[**JIU/REP/2018/6**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2018_6.pdf)**)** | |
| **Recommendation 10**  The legislative bodies of United Nations system organizations should include in their agendas the review of periodic reports submitted to them on the state of accessibility of conference and meeting facilities and services for persons with disabilities, including the state of progress of actions to address accessibility deficits. | UNDP accepts this recommendation with a modification that such reporting will not be done separately, but as part of broader reporting on the implementation of the UN SWAP on disability inclusion, and notes that this is in progress.  Based on the Decision 2018/20 of the Executive Committee of the Secretary-General, a new UN System-Wide Action Plan (SWAP), including a policy, an action plan and an accountability framework, are expected to be launched in 2019. The objective of this UN SWAP is to strengthen system-wide accessibility and mainstreaming of the rights of persons with disabilities across the Organization’s operations.  UNDP and the UN system more broadly will be required to periodically report on the state of key disability-inclusion matters, such as accessibility of its premises and conference rooms (indicator 14). |

**Annex III**

**Status of implementation of relevant Joint Inspection Unit recommendations issued in 2017, as at 28 February 2019**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Document**  **symbol** | **Title** | **Total recommendations** | **Directed at UNDP** | **Of which recommendations**  **directed to the Executive Board** | **Implementation status of recommendations directed to UNDP** | | | | |
| **Accepted** | | **Under consideration** | **Not accepted** | **Not relevant** |
| **Implemented** | **In progress** |
| [JIU/REP/2017/2](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2017_2_English.pdf) | Donor-led assessment of the United Nations system organizations | 6 | 6 | 3 | 4 | - | - | - | 2[[1]](#footnote-2) |
| [JIU/REP/2017/3](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2017_3_English.pdf) | Review of air travel policies in the United Nations system: achieving efficiency gains and cost savings and enhancing harmonization | 9 | 3 | - | 3 | - | - | - | - |
| **Document**  **symbol** | **Title** | **Total recommendations** | **Directed at UNDP** | **Of which recommendations**  **directed to the Executive Board** | **Implementation status of recommendations directed to UNDP** | | | | |
| **Accepted** | | **Under consideration** | **Not accepted** | **Not relevant** |
| **Implemented** | **In progress** |
| [JIU/REP/2017/5](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2017_5_English.pdf) | Outcome of the review of the follow-up to the Joint Inspection Unit reports and recommendations by the United Nations system organizations | 7 | 6 | 1 | 5 | - | 1[[2]](#footnote-3) | - | - |
| [JIU/REP/2017/6](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2017_5_English.pdf) | Results-based management in the United Nations development system: Analysis of progress and policy effectiveness | 7 | 6 | 1 | 4 | 2 | - | - | - |
| [JIU/REP/2017/7](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2017_7_english.pdf) | Review of donor reporting requirements across the United Nations system | 7 | 7 | 2 | 5 | 1 | - | - | 1[[3]](#footnote-4) |
| JIU/REP/2017/8 | The United Nations system – Private sector partnership arrangements in the context of the 2030 Agenda for Sustainable Development[[4]](#footnote-5) | 12 | 6 | - | - | 6 | - | - | - |
| **Document**  **symbol** | **Title** | **Total recommendations** | **Directed at UNDP** | **Of which recommendations**  **directed to the Executive Board** | **Implementation status of recommendations directed to UNDP** | | | | |
| **Accepted** | | **Under consideration** | **Not accepted** | **Not relevant** |
| **Implemented** | **In progress** |
| [JIU/REP/2017/9](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2017_9_english.pdf) | Review of mechanisms and policies addressing conflict of interest in the United Nations system | 6 | 6 | 2 | 1 | 2 | 1 | 1 | 1 |
| [JIU/NOTE/2017/1](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_note_2017_1_english_1.pdf) | Results-Based Management in the United Nations system: High-impact model for results-based management - Benchmarking framework, stages of development and outcomes | 2 | 2 | - | - | - | 2 | - | - |
| **Total** |  | **56** | **42** | **9** | **22** | **11** | **4** | **1** | **4** |
| **Reports of the Joint Inspection Unit issued in 2017 not relevant to UNDP**  [JIU/REP/2017/1](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2017_1_English.pdf): Review of management and administration in the United Nations Industrial Development Organization (UNIDO)  [JIU/REP/2017/4](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2017_4_English.pdf): Review of management and administration in the Universal Postal Union (UPU) | | | | | | | | | |

**Annex IV**

**Status of implementation of relevant Joint Inspection Unit recommendations issued in 2016, as at 28 February 2019**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Document**  **symbol** | **Title** | **Total recommendations** | **Directed at UNDP** | **Of which recommendations**  **directed to the Executive Board** | **Implementation status of recommendations directed to UNDP** | | | | |
| **Accepted** | | **Under consideration** | **Not accepted** | **Not relevant** |
| **Implemented** | **In progress** |
| [JIU/REP/2016/2](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_2%20_English.pdf) | Succession planning in the United Nations system organizations | 4 | 4 | 1 | 4 | - | - | - | - |
| [JIU/REP/2016/4](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_4_English.pdf) | Fraud prevention, detection and response in United Nations system organizations | 16 | 15 | 1 | 14 | 1 | - | - | - |
| [JIU/REP/2016/5](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_5_English.pdf) | Evaluation of the contribution of the United Nations development system to strengthening national capacities for statistical analysis and data collection to support the achievement of the Millennium Development Goals and other internationally-agreed goals | 5 | 5 | 2 | - | 5 | - | - | - |
| [JIU/REP/2016/6](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_6_English.pdf) | Meta-evaluation and synthesis of United Nations Development Assistance Framework evaluations, with a particular focus on poverty eradication | 5 | 1 | - | - | 1 | - | - | - |
| [JIU/REP/2016/7](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_7_English.pdf) | Comprehensive review of United Nations system support for small island developing States: final findings | 9 | 8 | 7 | 8 | - | - | - | - |
| **Document**  **symbol** | **Title** | **Total recommendations** | **Directed at UNDP** | **Of which recommendations**  **directed to the Executive Board** | **Implementation status of recommendations directed to UNDP** | | | | |
| **Accepted** | | **Under consideration** | **Not accepted** | **Not relevant** |
| **Implemented** | **In progress** |
| [JIU/REP/2016/8](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_8_English.pdf) | State of the internal audit function in the United Nations system | 9 | 4 | 1 | 3 | - | - | - | 1[[5]](#footnote-6) |
| [JIU/REP/2016/9](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_9_English.pdf) | Safety and security in the United Nations system | 8 | 4 | - | 4 | - | - | - | - |
| [JIU/REP/2016/10](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_10_English.pdf) | Knowledge management in the United Nations system | 7 | 3 | **-** | 3 | - | - | - | - |
| [JIU/REP/2016/11](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_11_English.pdf) | Administrative support services: the role of service centres in redesigning administrative service delivery | 5 | 4 | 1 | 3 | 1 | - | - | - |
| **Total** |  | **68** | **48** | **13** | **39** | **8** |  |  | **1** |
| **Reports of the Joint Inspection Unit issued in 2016 not relevant to UNDP:**  [JIU/REP/2016/1](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_1_English.pdf): Review of Management and Administration in the International Telecommunication Union (ITU)  [JIU/REP/2016/3](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2016_3_English.pdf): Comprehensive review of United Nations system support for small island development States: initial findings | | | | | | | | | |

1. Recommendations 1 and 2 addressed to the Executive Board are not relevant. Recommendation 1: *The legislative/governing bodies of the United Nations system organizations should encourage better access to, dissemination of and exchange of information concerning donor assessments among the Member States and should, in this context, call upon the executive heads to make such assessments publicly available by uploading them in an online global repository to be established by the Secretary-General of the United Nations for that purpose not later than 2018.* While UNDP supports this recommendation and supports the move towards greater accountability and transparency, the recommendation for increased transparency should also apply to Member States to publish areas most commonly assessed, methodology and criteria followed, and reporting requirements, to enable agencies to consistently provide information on a platform accessible by all Member States enabling them to conduct their own review. As noted in the comments of the Secretary-General and of the United Nations System Chief Executives Board for Coordination (CEB) on this review (A/72/298/Add.1, p.5), as a practical matter, the decision to publish donor reviews currently rests with the donors that conducted the assessments and Governments may be reluctant to make reviews available to the general public. It is thus not the responsibility of the participating organizations’ governing bodies to implement the recommendation because in each case the specific donor that conducted the review would also need to approve its publication. It might be more appropriate for donors to join efforts and make their assessments available, rather than depend on the legislative bodies of the organizations of the United Nations system and their secretariats to perform that function. Bearing this in mind UNDP highlights that recommendation 1 is not relevant. Recommendation 2: *Member States that are members of the Multilateral Organization Performance Assessment Network (MOPAN) should initiate an evaluation of the MOPAN 3.0 methodology to assess its rigour and utility in providing the expected levels of information, and determine its effectiveness in reducing the need for additional individual donor assessments.* Going beyond an evaluation of MOPAN 3.0, UNDP supports the recommendation to have a multi-stakeholder assessment platform that considers the needs of all Member States, with a robust framework and methodology set by the Executive Board, to capture a collective reflection of an agency’s effectiveness and reduce the need for additional bilateral assessments. As noted in the comments of the Secretary-General and of the CEB on this review (A/72/298/Add.1, p.5), it is suggested that as MOPAN 3.0 is still being rolled out, an evaluation may be premature. As of January, 2018, MOPAN has started the process of reviewing its methodology. As a practical matter, it was noted that the assignment of the recommendation to the legislative bodies of individual organizations appears misdirected, since they do not directly decide issues concerning MOPAN. Legislative bodies may put forward a view on the issue but are not in a position to implement the recommended action. While acomprehensive review of the MOPAN 3.0 methodology might reduce the burden of multiple and overlapping reviews, the decision to rely on the findings of the MOPAN review ultimately rests with MOPAN donors. Bearing this in mind, UNDP highlights that recommendation 2 is not relevant. [↑](#footnote-ref-2)
2. Recommendation 6 (addressed to the Administrator, as executive head): *The executive heads of organizations, when considering [Joint Inspection Unit] recommendations intended to enhance coordination and cooperation, should propose the inclusion of the consideration of these recommendations on the programme of work of CEB and its applicable mechanisms with a timeline for taking a decision, with effect from 2019.* The executive heads do not set the programme of work or agenda of the CEB, which are shaped by the Secretary-General in the scope of the three CEB mechanisms: the High-Level Committee on Management (HLCM), High-Level Committee on Programmes and United Nations Development Group. A recommendation that the CEB consider this recommendation should come through the HLCM, as it is closer to its mandate. Bearing this in mind, UNDP notes that recommendation 6 is under consideration since it is for the consideration of the CEB and its not the sole remit of UNDP. [↑](#footnote-ref-3)
3. Recommendation 6 (addressed to the Administrator, as executive head): *The Secretary-General and executive heads of other United Nations system organizations, in the framework of the United Nations System Chief Executives Board for Coordination, should develop and adopt a common report template accommodating the information needs, demands and requirements of donors and the regulatory frameworks and capacities of the organizations, as a basis for negotiations with donors.* UNDP supports the recommendation, noting that as mentioned in the review, a common report template may be more feasible for financial reporting (e.g., most donors accept UNDP certified financial reports as a common template) than for programmatic reports because of organizations’ differing mandates and business models. As mentioned, UNDP already submits certified financial statements which meet the needs of most donors. If a common reporting template is to be adopted, it will require additional cost to UNDP to change the current reporting system. In addition, United Nations agency data published by the International Aid Transparency Initiative should be used as a common platform for monitoring, reporting and negotiations with donors. Bearing this in mind, UNDP highlights that recommendation 6 is not relevant. [↑](#footnote-ref-4)
4. The management response to this JIU review is provided in the JIU’s web-based tracking, as at the time of the *Report of UNDP on the recommendations of the Joint Inspection Unit in 2017* *(DP/2018/10/Add.1)* this JIU review was not yet published. [↑](#footnote-ref-5)
5. Recommendation 9 is not relevant to UNDP, as reported in DP/2017/15/Add.1 [↑](#footnote-ref-6)