

United Nations Development Programme
United Nations Population Fund
United Nations Office for Project Services
United Nations Children’s Fund
United Nations Entity for Gender Equality and the Empowerment of Women

Executive Board

Annual Session 2026

8-11 June - Item 6

16-19 June - Item 15

23-25 June – Item 7

For decision

Interim report of the Joint Working Group on the Joint Inspection Unit review of the 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

Introduction

1. In February 2023, the Presidents of the Executive Boards (referred to as “Boards” or “Executive Boards” hereafter) of the United Nations Development Programme (UNDP)/United Nations Population Fund (UNFPA)/United Nations Office for Project Services (UNOPS), the United Nations Children’s Fund (UNICEF) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) requested the Joint Inspection Unit (JIU) to carry out an assessment of how the Executive Boards execute their governance and oversight functions, with a view to ensuring that these functions are aligned with international standards and best practices.
2. In response, the JIU conducted a review of the governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women ([JIU/REP/2023/7](#)). The objectives of the review were to: (a) assess how the Executive Boards execute their governance and oversight functions; (b) identify risks, gaps and opportunities among their current practices and the relevant best practices in relation to governance and oversight; and (c) recommend specific actions intended to streamline and enhance their governance processes.
3. The JIU review identified 10 formal and 21 informal recommendations covering roles and responsibilities, board structures, secretariat functions, meeting practices, oversight, and risk management. The Joint Working Group (referred to as “Working Group” or “Joint

Working Group” hereafter) was tasked with studying and reporting on the recommendations contained in the JIU report and to develop actionable strategies for their implementation, where appropriate and necessary, to facilitate improved governance and oversight within the participating Executive Boards.

Progress to date

4. The JIU review was presented at the annual session 2024 of the Executive Boards, where the Boards decided, inter alia, to include an item for decision on the progress of the consideration of the JIU report on the agenda of every formal session, as well as the establishment of a working group. The Executive Boards also requested management and the directors of the independent oversight offices of the five organizations to provide their initial views on the JIU report in the form of information notes, which were made available by the end of 2024.
5. At the first regular session 2025, the Executive Boards adopted the [terms of reference](#) of the Joint Working Group, which was subsequently established and tasked with reviewing the JIU recommendations and developing options for their implementation. At the annual session 2025, the Joint Working Group presented its [working methods and roadmap](#) for the activities to be undertaken until the end of the year. At the second regular session 2025, the Joint Working Group presented a first [assessment and prioritization](#) of the recommendations. Following the session, the Joint Working Group developed questionnaires to request further and updated information from the participating organizations.
6. At the first regular session 2026, the Joint Working Group presented an [update](#) on its work, including its approach to the assessment of the JIU recommendations and initial considerations on possible implementation pathways. For the annual session 2026, the Executive Boards requested that the Joint Working Group elaborate and share preliminary elements of proposals for the implementation of the JIU recommendations, which are contained in this report.

Proposals for the implementation of selected recommendations

7. Following a detailed assessment of the JIU recommendations and a thorough review of the responses provided by the participating entities to the questionnaires, the Joint Working Group has developed proposals for the implementation of the JIU recommendations, for submission to the respective Executive Boards, in line with decisions adopted at the first regular session 2026. For each recommendation, the Joint Working Group submits a proposal indicating whether it is accepted, partially accepted, not accepted, or completed, accompanied by a justification for the proposed position. It is important to note that the Joint Working Group advises and the Board decides. With this in mind, the proposals contained in this report reflect the assessment of the Working Group.

8. The order of the recommendations follows the structure of the original JIU report, in which the recommendations were divided into six main components, with the informal recommendations being aligned with the corresponding formal recommendations. An overview of the proposed positions and follow-up actions for all recommendations is provided in Annex I.
9. In carrying out this assessment, the Joint Working Group has been guided by the overarching principle of strengthening and optimizing existing mechanisms wherever possible before considering the introduction of new ones. The Joint Working Group believes this approach is consistent with the objectives of the UN80 initiative, which seeks to promote lean, efficient and effective processes and structures across the UN system. While the Joint Working Group is well aware that UN80 might cause significant changes in the governance of the UN Funds and Programmes which in turn might have an effect on the uptake of recommendations, it has limited the scope to the recommendations as identified by JIU at the time of the report.
10. The Joint Working Group leaves it to the discretion of the Executive Board to decide how the uptake, monitoring and guidance of the implementation could be best anchored, but proposes that the Executive Board decides on one of three models: 1) the continuation of the Joint Working Group (either in the current- or in a different composition and form) to advise and guide; 2) in line with formal recommendation 4 of this report, the creation of a new standing committee on the functioning of the Board/institutional governance; or 3) the Executive Board guides the implementation itself.

Roles and Responsibilities (Component I)

Formal Recommendation 1 – not accepted

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.

11. The Joint Working Group concludes that no further action is required to clarify the definition of the term “new initiatives” or its application, as the current provision contained in paragraph 22(g) of [General Assembly resolution 48/162](#) is considered adequate. The Executive Boards serve as the primary governance bodies responsible for assessing whether new initiatives fall within existing mandates and frameworks, including their consistency with established accountability and risk-management arrangements. Therefore, the Executive Boards retain the necessary discretion to refer matters to the General Assembly through the Economic and Social Council (ECOSOC) when considered appropriate. In practice, no formal referrals have been required, as initiatives are generally developed within existing mandates or directly approved by the Executive Boards.
12. The Working Group notes that paragraph 22(g) remains an important safeguard mechanism, which may be invoked, for example, in cases involving significant mandate expansion, new governance arrangements, or system-wide implications. Maintaining the current approach is considered to preserve the necessary flexibility at the level of the

Executive Boards, while avoiding additional procedural complexity, and supporting effective oversight and accountability.

Informal Recommendation 1 – partially accepted

There should be a clearly defined responsibility of the Executive Boards and a mechanism to review the performance of the executive head.

13. The Joint Working Group recognizes that the performance assessment of the executive heads constitutes an important element of accountability and effective governance. It further notes that the accountability relationship between the Executive Boards and their respective executive head is reflected in key governing documents, including the Financial Regulations and Rules (see Annex II for relevant documents) and [General Assembly resolution 48/162](#).
14. At the same time, the Working Group considers that the introduction of a formalized performance review mechanism would require further careful consideration, in particular with regard to the definition of appropriate criteria, methodologies, and information sources to support an objective and balanced assessment. In this context, the Executive Boards may wish to explore possible options, including the identification of a limited number of outcome-oriented objectives aligned with the executive head's approved job description and the organization's strategic framework, as well as the use of structured and anonymous feedback mechanisms, while ensuring consistency with existing governance arrangements.

Formal Recommendation 2 – not accepted

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.

15. Following careful deliberation, the Joint Working Group does not consider it necessary to develop joint formal terms of reference applicable across all entities to clarify governance responsibilities. Rather, from the perspective of organizational efficiency and institutional autonomy, the Working Group is of the view that it is more appropriate for each entity to continue advancing governance responsibilities through its existing documents and frameworks. The core responsibilities of the Executive Boards are anchored in [General Assembly resolution 48/162](#), which defines their general powers and functions, and are complemented by the respective Rules of Procedure (see Annex II for relevant documents) that provide the operational framework for their activities.
16. The Joint Working Group recognizes the value of a more consolidated and structured articulation of Board roles, responsibilities and functions, as this could enhance clarity and accessibility, while contributing to the streamlining of currently dispersed governance documents. In order to address the underlying objective of the recommendation while avoiding duplication, the Joint Working Group proposes to integrate formal recommendation 2, together with its related recommendations, into formal

recommendation 3 through the development of a comprehensive informal guidance document for Executive Board members.

17. Such an approach would provide Board members with harmonized and practical guidance, that clarifies the governance roles and responsibilities of the Boards. Moreover, it would offer flexibility and accessibility without creating additional legal or procedural constraints. A further advantage is that updates of the guidance could be undertaken jointly by the secretariats without requiring formal consideration by the Executive Boards.

Informal Recommendation 2 – accepted

The role of the Advisory Committee on Administrative and Budgetary Questions should be formally considered in the governance framework of the Executive Boards as it provides a source of financial advice.

18. The Joint Working Group endorses the recommendation as it helps clarify the role of the ACABQ in Executive Board processes and its relationship with the Boards. In accordance with the approach described under formal recommendation 2 and its implementation under formal recommendation 3, the role of the ACABQ should be explicitly set out in the relevant sections of the comprehensive informal guidance document (see Annex III).

Informal Recommendation 3 – accepted

The purpose and requirements of annual reporting to the Economic and Social Council should be clearly described and used to fully report on areas in which the Executive Boards are responsible to the Economic and Social Council and the General Assembly.

19. Currently, annual reporting to ECOSOC remains largely descriptive and could be strengthened to better reflect strategic priorities and accountability, including in relation to Board decisions. In this regard, the Joint Working Group proposes that the secretariats be tasked with jointly developing a draft reporting template, for consideration by the Executive Boards, that provides more strategic insights while ensuring an appropriate balance between analytical depth and feasibility.
20. To enhance the overall usefulness of reporting, greater emphasis could be placed on results and trend analysis, including reflections on QCPR implementation, reform initiatives, and the strategic outcomes of Board deliberations. Reporting could further highlight key recommendations relevant to system-wide coordination and field-level coherence, summarize progress towards strategic goals, and identify key challenges.

Informal Recommendation 4 – accepted

The Executive Boards should consider implementing a process by which to assess periodically their overall performance against their mandates.

21. The Joint Working Group notes that currently, there is no formal mechanism in place to periodically assess the Executive Boards' performance and proposes building on existing

practice and formats to establish a harmonized approach across the Boards. The review of the Boards' working methods, as foreseen under formal recommendation 7, could serve as a starting point for subsequently initiating a regular review cycle. Building on this, a dedicated and mandated working group could be tasked with reviewing the working methods and develop recommendations to the Executive Boards, for example at five-year intervals.

22. The scope of the review exercise could be determined by the working group and guided by the Executive Boards based on the evolving needs of the Boards to exercise their oversight role and responsibilities effectively and efficiently. Thus, the process would not necessarily entail a comprehensive review but would allow for the prioritization of specific aspects of the working methods, as appropriate. The 2018 to 2020 working methods review process could serve as a useful reference, which focused on efficiency, functionality and harmonization across the Boards.
23. In addition, the Joint Working Group proposes to further systematize indirect means of assessing Board performance. Accordingly, the secretariats could be tasked with the joint development of standardized Member State surveys to capture feedback on Board sessions, with a view to increasing transparency and comparability. Moreover, the continued use or introduction of a decision monitoring matrix or table could further strengthen accountability and follow-up. The combination of these elements would provide a practical and proportionate mechanism to periodically reflect on Board performance, while meeting the intent of the JIU benchmark.

Formal Recommendation 3 – partially accepted

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.

24. The Joint Working Group considers this recommendation to be of high relevance and proposes the development of a comprehensive, harmonized informal guidance document outlining the roles and responsibilities of Executive Board members, as well as key procedures governing Board proceedings. The Working Group recognizes the existing examples, such as the [UNICEF informal guide](#), or [WFP Delegates' Handbook](#), which could serve as useful benchmarks and be further developed to more systematically reflect the oversight roles and responsibilities identified in the JIU report, which are currently not fully consolidated.
25. The Joint Working Group proposes that a draft will be prepared jointly by the secretariats of the participating entities. The joint development of the informal guidance document would also help to identify any current differences in Board procedures, roles and responsibilities. This would provide an opportunity to further strengthen harmonization guided by a best-practice approach, while clearly reflecting entity-specific differences, where appropriate. The draft should be submitted to the Executive Board for consideration, thereby allowing for a structured discussion and further refinement as needed.
26. As outlined in under formal recommendation 2, the substantive elements relating to Executive Board terms of reference are envisaged to be incorporated into the development

of a comprehensive informal guidance document as part of the implementation of formal recommendation 3. This approach could be combined with the Informal Recommendation 6. It has the advantage that an informal document can be more easily updated as needed, while avoiding duplication. An indicative outline of the topics to be covered in the informal guidance document is provided in Annex III. This outline is intended for orientation purposes and highlights key areas that should be addressed both in general terms and with reference to specific JIU recommendations, in particular those relating to the roles and responsibilities of the Executive Boards.

Composition and Structure (Component II)

Formal Recommendation 4 – partially accepted

The Executive Boards should, as part of their overall structures, consider creating appropriate committees and corresponding terms of reference.

27. The Joint Working Group considers that the current governance and oversight arrangements of the Executive Boards are generally adequate and functioning effectively. At the same time, it notes that the volume, frequency, and technical complexity of documentation, combined with limited time during formal sessions, may constrain the depth of Board deliberations, particularly in the areas of oversight and finance. Against this background, the Joint Working Group would propose to further explore the possible establishment of a standing committee with an advisory function, covering topics such as audit, risk, budget, and finance. The establishment of such a committee could also foster and diverse engagement, particularly among members of the Board whose participation may currently be constrained by limited capacity.
28. Further consideration of this option could take place in the context of the broader review of working methods envisaged under formal recommendation 7. This would allow for a comprehensive assessment of its feasibility and added value, including the mandate and scope, reporting arrangements, and interaction with the Executive Boards. In this context, it will be important to ensure complementarity with existing oversight bodies and to preserve the primacy of the Boards in decision-making. In line with the recommendation, the committee could be composed of a limited number of experts nominated by Member States, with due regard to equitable geographical representation, and tasked with supporting Board deliberations through the review of technical documentation in a strictly advisory capacity.

Formal Recommendation 5 – partially accepted

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.

29. The Joint Working Group recognizes that the substantive elements of the 2019 JIU recommendations on audit and oversight committees have generally been implemented across the participating organizations. Across all entities, the relevant framework documents (see Annex II for relevant documents) consistently provide that committees submit an annual report to the Executive Boards. In addition, it has become established practice for committees to engage in informal consultations with Board members in advance of the Boards sessions, thereby ensuring regular interaction and access beyond formal reporting.
30. At the same time, a key distinction and gap remain with regard to the existence of a direct formal reporting line between audit and oversight committees and the respective Executive Boards. Currently the audit and oversight committee's direct reporting line remains limited to the head of the entity (Executive Director). The Joint Working Group would therefore propose to further strengthen alignment and independence of audit and oversight committees by amending existing framework documents (terms of reference and charter), with explicit provisions ensuring the audit and oversight committee's direct report to the Executive Boards in addition to the heads of entities (Executive Directors). The Executive Board can consider keeping the current line where the Oversight Advisory Committee reports to the Executive Director but require that every post-meeting summary and annual report be simultaneously copied verbatim to the Executive Board, in a timely manner, through its secretariat (as an annex or information note circulated with Board documentation).

Informal Recommendation 5 –not accepted

The Executive Boards should have an independent oversight committee that reports directly to the Board.

31. The Joint Working Group would propose not to establish a separate independent oversight committee reporting directly to the Executive Board. The Working Group considers that the underlying objective of the recommendation is sufficiently addressed through the implementation of formal recommendation 5. The Working Group notes that current practice already provides for the submission of annual reports, complemented by opportunities for informal exchanges with the existing independent oversight committees. Strengthening and further clarifying the existing frameworks is therefore regarded as the more effective and proportionate approach compared to the creation of a new, separate structure.

Secretariat (Component III)

Formal Recommendation 6 – accepted

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.

32. The Joint Working Group would propose the development of harmonized terms of reference for the secretariats of the respective Executive Boards. Such harmonization would constitute a useful and constructive step towards enhancing clarity, coherence and transparency in the functioning of the Boards. The Working Group notes that, although the secretariats service different Boards, they perform broadly similar administrative and support functions, particularly in assisting the Bureaux and Member States. At the same time, it is recognized that any harmonization exercise should remain sufficiently flexible to take into account the distinct mandates, governance structures and operational realities of the respective organizations.
33. In this context, the Joint Working Group proposes that the respective secretariats be tasked with jointly developing draft terms of reference, aligned with the JIU benchmark and reflecting existing practices. The terms of reference could define core elements, including roles, responsibilities, reporting lines and the principle of impartiality, while allowing for clearly articulated entity-specific differences, where necessary. The draft terms of reference should be presented to the Executive Board for consideration, thereby allowing for a structured discussion and further refinement as needed.

Informal Recommendation 6 – partially accepted

The Executive Board members may benefit from a common basic training programme that covers aspects that are common to all three Boards, such as the role and responsibility of Board members, rules of procedure and practices and other general governance and oversight principles relevant in the United Nations, which could be supplemented with separate organization-specific training.

34. The Joint Working Group supports the objective of promoting greater harmonization and common standards in the training and onboarding of Executive Board members. At the same time, the Working Group is of the view that developing a single common basic training programme across all entities would provide limited added value, given that a significant share of the content is organization-specific and reflects distinct mandates, structures and working methods. The introduction of such a programme could therefore risk not tailoring to the practical and specific needs of Board members.
35. Instead, the Joint Working Group suggests a more flexible, harmonized approach and proposes to task the respective secretariats to jointly develop a document establishing minimum standards for Board member orientation and onboarding, building on existing practices and identifying best-practice approaches across entities. Such a document could define core elements, including key topics (e.g. governance, roles and responsibilities, rules of procedure, and oversight functions) as well as appropriate formats tailored to different target groups (e.g. Board members, Bureau members) and delivery modalities (in-person, virtual or hybrid), while ensuring accessibility and inclusiveness. It could be part of the informal guidance document proposed in Formal Recommendation 3. This approach would provide a coherent baseline across organizations while preserving the necessary flexibility to incorporate entity-specific components, thereby strengthening Board members' understanding of the respective governance frameworks.

Informal Recommendation 7 – accepted

The Executive Boards will need to take action to clarify the role, reporting requirements and accountability of their secretaries, as well as the requirements regarding qualifications and experience, and to reinforce the need for impartiality, secretaries should have a job description that is available to the Bureau and Board members.

36. The Joint Working Group considers that the elements of this recommendation can be best addressed in the context of the development of harmonized terms of reference for the Executive Board secretariats, as proposed under formal recommendation 6. In this regard, the clarification of roles, reporting requirements and accountability of the secretary, as well as the reinforcement of the principle of impartiality, should be systematically reflected in such terms of reference. This would provide a coherent framework across entities, while ensuring alignment with the JIU benchmark. The terms of reference should also clarify the institutional positioning of the Executive Board secretariats, with a view to ensuring that they function as impartial secretariats serving the Boards and their members, while preserving the necessary administrative arrangements within the organizations. Such clarification would strengthen the independence, neutrality and confidence of Board members in the support provided by the secretariats.
37. The Joint Working Group notes that, while job descriptions constitute an important operational tool, they may legitimately vary across organizations in light of differing mandates, working methods and capacities. Accordingly, the Working Group considers it sufficient that such descriptions be aligned with the agreed terms of reference. In this context, the secretariats could also be encouraged to review and, where appropriate, align existing job descriptions. Such review should ensure that job descriptions reflect the secretariat's primary duty to support the intergovernmental governance functions of the Executive Board, including by providing impartial, timely and equal support to all Board members.

Informal Recommendation 8 – accepted

It would be appropriate for the Executive Boards to consider the level of resources to be provided to their secretariats and ensure that such resources are commensurate with the respective roles, responsibilities and performance indicators.

38. The Joint Working Group proposes to introduce annual informal consultations between the Bureaux and the heads of the secretariats to review resourcing arrangements. Following these exchanges, the Bureaux could, as appropriate, provide feedback to the Executive Boards, thereby enabling informed consideration of whether adjustments to staffing or budget allocations may be warranted. This approach would strengthen oversight and transparency while preserving the flexibility to reflect entity-specific requirements.
39. The Joint Working Group recognizes the importance of ensuring that the resources available to Executive Board secretariats are commensurate with their respective tasks and responsibilities. It notes that current differences in staffing structures and budget levels across secretariats can be explained by variations in organizational mandates, operational scale, historical developments and hosting arrangements. In this context, a uniform

approach to resourcing would not be appropriate. However, there is merit in enhancing transparency and oversight with regard to the adequacy of existing resource allocations, particularly in light of increasing workload and evolving governance demands.

Board Meetings (Component IV)

Formal Recommendation 7 – accepted

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.

40. The Joint Working Group recognizes the relevance and merit of this recommendation, and notes that the establishment of a board Committee as proposed in Informal Recommendation 5 can significantly contribute to an enhanced engagement and participation by all Board members. However, the Working Group also notes that an exercise related to the assessment of the Rules and Procedure and Working Methods of the Boards would exceed the scope of its current mandate. The Working Group therefore proposes a review of the [2020 Working methods](#) of the Executive Boards and Rules of Procedure of the participating organizations (see Annex II for relevant documents). This review would then be followed by periodic assessments at agreed intervals, in line with informal recommendation 4, to ensure that working methods remain fit for purpose and responsive to evolving governance needs.
41. The scope of the review process could be defined flexibly, allowing for a focused examination of priority areas, as determined by the Executive Boards. Building on the experience of the 2018-2020 review process (see Annex II for relevant documents), the exercise could, inter alia, address issues related to harmonization of workplans, efficiency of reporting requirements, strengthening the link between informal and formal meetings (see informal recommendation 10), quality and clarity of decisions, and the level and inclusiveness of Board participation, thereby ensuring that working methods remain responsive to evolving governance needs.

Informal Recommendation 9 – not accepted

The Inspector encourages the Executive Board of UNDP/UNFPA/UNOPS to reconsider its decision to group, at its annual session, all the agenda items related to oversight in the same morning, instead of discussing them under the segments for each organization.

42. The Joint Working Group does not consider it necessary to act on this recommendation at this time. A request to modify the current arrangement of grouping oversight-related agenda items during the annual session does not appear warranted. The Working Group is of the view that the organization of agenda items should remain within the discretion of the Bureau and the President of the Executive Board of UNDP/UNFPA/UNOPS in consultation with the Executive Board, who are best placed to determine the most effective format in light of the specific context of each session. While oversight items are addressed

within a common segment, they continue to be presented on an entity-specific basis. This allows for a holistic overview across the three organizations, enabling direct comparability while preserving the distinct accountability of each entity.

Informal Recommendation 10 – accepted

The utility of informal meetings should be assessed, and actions should be considered to focus them clearly on informing the decision-making in formal meetings by providing information and advice resulting from the discussions.

43. The Joint Working Group recognizes that improvements in the focus, value and use of informal briefings would be beneficial. It therefore proposes to explore options for enhancing their utility in the context of the broader review of working methods envisaged under formal recommendation 7. This would provide a suitable framework for addressing challenges related to duplication, over-scheduling and limited strategic focus and could include consideration of a different format for informals, and/or limiting informals to the informal negotiations on decisions and items that are new and/or technically complicated and/or requested by the Executive Board itself. Clarifying the distinction and complementarity between informal and formal segments would also help strengthen the contribution of informal briefings to informed decision-making in formal sessions.

Informal Recommendation 11 – not accepted

The Inspector encourages all Executive Board secretariats to consider introducing a common portal to facilitate communication among Board members, the Boards and the secretariats thereof before, during and after Board meetings.

44. The Joint Working Group considers the introduction of a common portal for Executive Board communication to be useful but potentially resource intensive and would propose not to pursue this recommendation at this stage. Any future consideration of such an initiative should be based on a cost-benefit analysis, and clear added value compared to existing arrangements.

Informal Recommendation 12 – not accepted

The Inspector encourages Executive Board members to assess whether the current process of formulating Board decisions would benefit from a review.

45. The Joint Working Group recognizes that there may be scope to further improve the efficiency of the current process for formulating Board decisions. At the same time, it notes that the current process is closely linked to the consensus-based nature of decision-making, which remains a fundamental principle underpinning the work of the Executive Boards. The Working Group considers that introducing changes to this process could prove complex, without a clear guarantee of added value. It further notes that existing practices, including the use of neutral zero draft texts as a basis for negotiations, provide

a sufficiently balanced and functional framework. Against this background, the Joint Working Group would propose not to pursue this recommendation. At the same time, the Working Group considers that, within the existing process, Board decisions should remain focused, concise and action-oriented. Decision texts should clearly identify expected follow-up actions, responsibilities and reporting requirements.

Informal Recommendation 13 – not accepted

The Executive Board of UNDP/UNFPA/UNOPS should reassess the duration of the UNOPS segment of its sessions and consider options for engaging directly with the organization.

46. The Joint Working Group would propose that the determination of time allocation in the UNDP/UNFPA/UNOPS Executive Board should remain within the prerogative of the Bureau, which is best placed to respond to evolving priorities and workload. The Working Group recognizes that variations in the duration of segments for UNOPS can be explained by the presence of recurring agenda items that do not apply to UNOPS. The allocation of time across the segments of the Executive Board should continue to be determined in a flexible, agenda-driven manner. Introducing a fixed or equal allocation of time across entities risks reducing the necessary flexibility in session planning.

Oversight Functions & Advisory Committees (Component V)

Formal Recommendation 8 – accepted

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.

47. The Joint Working Group recognizes that regular interaction between the Boards and independent oversight functions is already well established through formal reporting and informal briefings. At the same time, these arrangements remain only partially codified and vary across organizations. In this context, the Working Group would propose to strengthen and harmonize existing practices by requesting organizations to update, as appropriate, their relevant charters, frameworks and terms of reference to more explicitly reflect the roles and responsibilities of the Executive Boards.

48. Established modalities of engagement between the Executive Boards and independent functions, namely annual reporting complemented by informal and closed briefings are considered adequate and should be consistently reflected in the respective governing documents. The principle of unrestricted access of internal oversight functions to the Executive Boards should likewise be reaffirmed and explicitly codified where not yet reflected. Matters relating to the relationship between the Boards and independent oversight committees are addressed under formal recommendation 5. In this regard the Executive Board may direct respective organizations to ensure the terms of *reference* of

independent and advisory committees reflect the changes related to the independent oversight committees' direct reporting line to the board as well as the head of organization.

49. With regard to financial and human resources, the Working Group considers existing reporting arrangements, including integrated budgets and the annual update on the structure of the oversight functions (see Annex II for relevant documentation) to provide a sufficient basis for the Executive Boards to assess resource adequacy and raise concerns, as appropriate. The Working Group encourages continued transparent reporting on resource constraints through both formal and informal channels. Further elements for harmonization are reflected in informal recommendations 14 and 15.

Informal Recommendation 14 – accepted

To ensure the independence of oversight functions, a consistent approach is necessary so that the Executive Boards are responsible for the approval of all oversight charters.

50. The Joint Working Group would propose that organizations further align their practices with evolving professional standards by submitting oversight charters, or equivalent mandate documents defining the purpose, authority, independence, reporting lines, access rights and accountability of oversight functions, to the Executive Boards for approval, where this is not yet standard practice. This would strengthen consistency across organizations and reinforce the independence and accountability of oversight functions. This applies only to the oversight functions of Audit and Investigation, as well as Evaluation.

Informal Recommendation 15 – accepted

In accordance with best practices, the selection, performance assessment, and renewal and termination of the contracts of the heads of the independent oversight functions should require consultation with the Executive Boards and should be reflected in their terms of reference.

51. The Joint Working Group notes that consultation with Executive Boards on the appointment, renewal and dismissal of heads of oversight functions is not yet applied consistently across all oversight functions. While the Executive Boards are typically informed of such decisions, they are not formally consulted. The Working Group therefore proposes the introduction of a harmonized and clearly defined consultation mechanism. This could, for example, require the executive heads to share a timely written note outlining the proposed decision and its rationale.
52. Organizations would be requested to update the relevant charters and frameworks accordingly to reflect this mechanism and submit them to the Executive Boards for approval, in line with informal recommendation 14. The Joint Working Group does not recommend assigning a formal role to the Executive Boards in performance assessments of the heads of the oversight functions, given their very limited visibility over day-to-day management.

Informal Recommendation 16 – partially accepted

Dedicated board oversight committees focused on the oversight and accountability responsibilities of the Executive Boards are logical mechanisms for fulfilling the requirements in relation to independent oversight and advisory functions and potential sub-committees, as outlined in the benchmark.

53. The Joint Working Group would propose to further consider this recommendation in the context of formal recommendation 4, which provides a broader framework for strengthening oversight functions of the Executive Boards. In this regard, the possible establishment of a sub-committee with an advisory function, covering topics such as audit, risk, budget and finance, could be further explored. Should this sub-committee be established, it can potentially further contribute to the implementation of informal recommendation 17 with regards to comprehensive tracking and follow-up of oversight recommendations, in addition to the Working Group's proposal on Informal Recommendation 17.

Informal Recommendation 17 – accepted

The terms of reference of the Executive Boards should incorporate comprehensive tracking and follow-up of oversight recommendations to hold management accountable for implementation as this is an essential responsibility of governance.

54. The Joint Working Group would propose that organizations be requested to systematically include the tracking and follow-up of oversight recommendations, including those from previous reporting cycles until their full implementation, as part of their management responses. This would enable the Executive Boards to monitor implementation in a more structured and consistent manner and strengthen their ability to hold management accountable.

Informal Recommendation 18 – accepted

The terms of reference of the Executive Boards should ensure that the Boards recognize the need for appropriate provisions for engagement with independent oversight functions and their independent oversight committees in accordance with previous JIU recommendations.

55. The Joint Working Group endorses the recommendation as it helps clarify the provisions for engagement with the independent oversight functions and independent oversight committees. Further clarification regarding the role of, and relation between, the Executive Boards and the oversight functions and committees is also being addressed under formal recommendations 8 and 5. In light of the preference for developing a comprehensive informal guidance document, in line with the approach described under formal recommendation 2 and its implementation under formal recommendation 3, the role of the oversight functions and oversight committees could be explicitly set out in the relevant sections of such a document (see Annex III).

Risk Management (Component VI)

Formal Recommendation 9 – accepted

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.

56. The Joint Working Group considers that this recommendation has been largely implemented, while noting scope for further harmonization. The organizations' risk management policies generally reflect the strategic oversight role of the Executive Boards in providing guidance, scrutiny and accountability (see Annex II for relevant documents). At the same time, differences in approaches and reporting modalities indicate opportunities to enhance coherence and comparability, particularly with regard to the presentation and sequencing of risk-related information across the Boards.
57. The organizations' risk management systems are broadly aligned, including through the adoption of the Three Lines Model, the establishment of Chief Risk Officer functions, and the use of multi-level risk structures. To further strengthen alignment, the Joint Working Group would propose that the organizations undertake a joint review and comparison of their risk management frameworks, including reporting modalities to the Boards and the integration of risk considerations across reporting streams. Such an exercise could help identify good practices and areas for alignment, while respecting organizational specificities, and may contribute to more comparable and streamlined reporting formats. The outcomes could be presented to the Executive Boards for further consideration.

Informal Recommendation 19 – completed

The Inspector urges the Executive Boards to ensure that they are provided with at least annual updates from the organizations on risk, as well as information on the outcome of the organization's comprehensive review of risk management, as recommended by JIU in its 2020 report on enterprise risk management.

58. The Joint Working Group considers that this recommendation has been implemented. Risk management reporting practices are aligned with the JIU benchmark. Annual risk reporting has been institutionalized across all Executive Boards as part of a dedicated agenda item, complemented by risk-related information integrated across other reporting streams. The organizations regularly provide updates on developments in their enterprise risk management frameworks, including the outcomes of relevant reviews, thereby enabling the Executive Boards to exercise their oversight responsibilities in a more systematic and informed manner.

Informal Recommendation 20 – accepted

The Inspector reiterates the responsibility, as outlined in the benchmark, of the Executive Board for risk management and requests that attention should be paid to making this explicit in the development of the Board's terms of reference, as requested in recommendation 1 of the present review.

59. The Joint Working Group endorses the recommendation as it helps clarify the role and responsibilities of the Executive Board in risk management. In light of the preference for developing a comprehensive informal guidance document, in line with the approach described under formal recommendation 2 and its implementation under formal recommendation 3, the responsibilities for risk management could be explicitly set out in the relevant sections of such a document (see Annex III).

Review Process

Formal Recommendation 10 – completed

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.

60. The Joint Working Group considers that this recommendation has been implemented. The establishment of the Joint Working Group itself, its regular reporting to the Executive Boards and the development of a comprehensive implementation plan for each recommendation, as reflected in Annex I of this report, are consistent with the intent and purpose of this recommendation.

Informal Recommendation 21 – accepted

The Inspector encourages the Presidents of the three Executive Boards to liaise with the President of the Executive Board of the World Food Programme to identify any potential synergies between the two review processes.

61. The Joint Working Group takes note that the Executive Board of WFP, in decision [2025/EB.1/6](#), decided to revisit relevant recommendations of its own governance review process following the completion of the review of report [JIU/REP/2023/7](#) by the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN Women, with a view to ensuring alignment. In the course of its work, the Joint Working Group has already taken into account the work of the WFP governance review and its outcomes, striving for alignment, where appropriate.

62. The Joint Working Group would welcome direct engagement between the Presidents of the four Executive Boards, however, such engagement remains at their discretion. The Working Group stands ready to provide inputs and support, as appropriate, should such exchanges be pursued.

Next steps

63. Following the annual session 2026, the Joint Working Group will revise the proposals for implementation of the recommendations, as presented in this report, taking into account the feedback provided by Member States. For those recommendations where a convergence of views emerges, the Working Group will develop corresponding draft decision language to facilitate their consideration at the second regular sessions 2026 of the participating Boards.
64. For recommendations requiring further clarification or where views remain divergent, the Joint Working Group will continue its deliberations, including through additional consultations with Member States and, as appropriate, with the secretariats of the participating organizations. The Working Group may also identify areas where further analytical input or technical elaboration is required to support informed decision-making.
65. This phased approach is intended to ensure a structured and inclusive process, allowing for the progressive advancement of recommendations while maintaining flexibility to address outstanding issues in a timely and pragmatic manner.
66. The Joint Working Group proposes to organize an informal meeting with Members of all three Executive Boards to discuss the preliminary report after the completion of the annual sessions of all three boards.

Draft decision

The Executive Board

1. Recalls its decision 2024/12 establishing a joint working group to consider the report of the Joint Inspection Unit entitled “Review of the 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), with the participation of the Executive Boards of the United Nations Children’s Fund (UNICEF) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women);
2. Further recalls that in decision 2024/12, the Executive Board requested the joint working group to provide regular updates to the participating Executive Boards, as necessary, starting after the first regular session 2025;
3. Welcomes the update and report of the joint working group on the Joint Inspection Unit review presented at the annual session 2026;
4. Requests the participating Executive Boards to review the proposals for the implementation of the JIU recommendations contained in the present report and to provide feedback to the joint working group by July 1;
5. Reiterates its request to submit elements of a draft decision, for the independent consideration of the participating Executive Boards at their respective second regular sessions in 2026.

Annex

- Annex I – Table A: Joint Working Group Proposed Implementation Plan
- Annex II – Table B: Overview of Governance Framework Documents
- Annex III – Outline for envisaged Delegates' Handbook

ANNEX I

TABLE A – JOINT WORKING GROUP PROPOSED IMPLEMENTATION PLAN				
Recommendation	Proposed position	Proposed actions	Key Implementor	Related recommendations
Roles and Responsibilities (Component I)				
Formal Recommendation (FR) 1 Clarify the definition of <i>new initiatives</i>	Not accepted	No action required – clarification of responsibility in the envisaged <i>Delegates' Handbook</i> (FR 3)	---	FR 3, IR 3
Informal Recommendation (IR) 1 Performance review of the Executive Head	Partially accepted	Requires further careful consideration by the EB	---	FR 3
Formal Recommendation 2 Development of ToRs for the EB	Not accepted	Will be addressed in the comprehensive informal guidance document (<i>Delegates' Handbook</i>), as proposed under FR 3	---	FR 3
Informal Recommendation 2 Role of ACABQ should be considered in the governance framework	Accepted	Will be addressed in the comprehensive informal guidance document (<i>Delegates' Handbook</i> , FR 3)	Secretariats	FR 1, FR 3
Informal Recommendation 3 Annual reporting to ECOSOC should be clearly described	Accepted	Secretariats jointly develop a draft reporting template for consideration by the EB; relationship to ECOSOC addressed in " <i>Delegates' Handbook</i> " (FR 3)	Secretariats	FR 3
Informal Recommendation 4 Implementation of a periodic performance (self-)assessment of EB	Accepted	Will be addressed as part of and following the broader review of the Boards working methods (FR 7)	Working Methods Working Group, EB	FR 7
Formal Recommendation 3 Development of ToRs for Board Members	Partially Accepted	Secretariats jointly develop a comprehensive draft informal guidance document " <i>Delegates' Handbook</i> ", to be submitted to the Joint Working Group for review	Secretariats	FR 1, IR 1, FR 2, IR 2, IR 3, IR 4, IR 6, IR 17, IR 18, FR 9, IR 19, IR 20
Composition and Structure (Component II)				
Formal Recommendation 4 Creation of sub-committees	Partially accepted	Will be addressed as part of the broader review of the Boards working methods (FR 7)	Working Methods Working Group, EB	FR 7

Recommendation	Proposed position	Proposed actions	Key Implementor	Related recommendations
Formal Recommendation 5 Direct reporting line of oversight committees to the EB (JIU 2019)	Partially accepted	ToRs/Charters of oversight committees should be updated to include free and unrestricted access to the EB	Organizations / Executive Heads	FR 8
Informal Recommendation 5 EB should have an independent oversight committee reporting directly to the Board	Not accepted	No action required – implementation of FR 5 is considered sufficient	---	FR 5
Secretariat (Component III)				
Formal Recommendation 6 Preparation of harmonized ToRs for Secretariats	Accepted	Secretariats jointly develop draft ToRs	Secretariats	IR 7, IR 8, IR 21
Informal Recommendation 6 Common basic training programme for EB members	Partially accepted	Secretariats jointly develop harmonized training/onboarding standards	Secretariats	FR 3
Informal Recommendation 7 Clarifying role, reporting requirements and accountability of their secretariats; Job descriptions should be available for Bureau and Board members.	Accepted	Will be addressed as part of harmonized ToRs for Secretariats as proposed under FR 6	Secretariats	FR 6
Informal Recommendation 8 EB should consider the level of resources provided to Secretaries	Accepted	Introduction of annual informal consultations between Bureaux and the heads of the secretariats	Bureaux, Heads of Secretariat	FR 6
Board Meetings (Component IV)				
Formal Recommendation 7 Assessment of rules of procedure and working methods	Accepted	Establishment of a dedicated working group to review 2020 joint working methods and rules of procedure followed by periodic assessments (IR 4)	Working Methods Working Group, EB	IR 4, FR 4, IR 10, IR 12
Informal Recommendation 9 Reconsider grouping oversight items in the same morning (UNDP/UNFPA/UNOPS)	Not accepted	No action required – organization of agenda items remains within the discretion of the Bureau and the President of the EB	---	

Recommendation	Proposed position	Proposed actions	Key Implementor	Related recommendations
Informal Recommendation 10 Utility of informal meetings should be considered	Accepted	The dedicated working group (FR 7) reviews utility of informal meetings	Working Methods Working Group, EB	FR 7
Informal Recommendation 11 Introduction of common portal for all EBs	Not accepted	Not to be pursued at this stage – any future consideration should be based on cost-benefit analysis	---	
Informal Recommendation 12 Assessment of current process of formulating Board decisions	Not accepted	No action required – existing consensus-based decision-making practices remain unchanged	---	
Informal Recommendation 13 Reassess duration of UNOPS segment	Not accepted	No action required – organization of timeline remains within the discretion of the Bureau and the President of the EB	---	
Oversight Functions & Advisory Committees (Component V)				
Formal Recommendation 8 Update of charters/frameworks/ToRs of oversight functions and advisory committees	Accepted	Update charters/frameworks/ToRs to ensure a harmonized approach to approvals, reporting lines to, and consultation with the EB	Organizations / Executive Heads	IR 14, IR 15
Informal Recommendation 14 EB should consistently be responsible for the approval of oversight charters	Accepted	Update of charters/frameworks/ToRs to reflect Board approval of these policy documents	Organizations / Executive Heads	FR8
Informal Recommendation 15 EB should be consulted on selection, performance assessment, renewal, and termination of the executive heads of the oversight functions	Accepted	Update of charters/frameworks/ToRs to reflect Board consultation on selection, renewal, and termination of the executive heads and clearly define the term 'consultation'	Organizations / Executive Heads	FR 8
Informal Recommendation 16 Dedicated Board oversight sub-committees	Partially accepted	Will be addressed – under FR 4 – in the broader review of the Boards working methods (FR 7)	Working Methods Working Group, EB	FR 4, FR 7
Informal Recommendation 17 Comprehensive tracking and follow-up of oversight recommendations	Accepted	Update management responses to include tracking and follow-up of oversight recommendations until full implementation	Organizations / Executive Heads	

Recommendation	Proposed position	Proposed actions	Key Implementor	Related recommendations
Informal Recommendation 18 EB ToRs should reflect the need for appropriate provisions for engagement with oversight functions and advisory committees	Accepted	Will be addressed in the comprehensive informal guidance document (<i>Delegates' Handbook</i> , FR 3)	Secretariat	FR 3, FR 5, FR 8
Risk Management (Component VI)				
Formal Recommendation 9 EB roles and responsibilities for risk management should be consistently reflected in organizational policies	Accepted	Organizations undertake a joint review and comparison of their risk management frameworks, identifying good practices and areas for alignment	Organizations / Executive Heads	IR 19, IR 20
Informal Recommendation 19 Annual updates from risk management	Completed	No action required – recommendation has already been implemented; risk management reporting practices are aligned with the JIU benchmark	---	
Informal Recommendation 20 EB roles and responsibilities for risk management should be consistently reflected in Board ToRs	Accepted	Will be addressed in the comprehensive informal guidance document (<i>Delegates' Handbook</i> , FR 3)	Secretariats	FR 9, FR 3
Review Process				
Formal Recommendation 10 Creation of ad-hoc committee to assess the JIU recommendations	Completed	No action required – recommendation has been implemented through the establishment of the Joint Working Group and its continuous reports	---	
Informal Recommendation 21 Liaise with EB-President of WFP to identify potential synergies	Accepted	Engagement between the Presidents of the four Boards is welcomed and remains at their discretion; the Working Group stands ready to provide input and support, as appropriate	Executive Boards' Presidents	FR 6

ANNEX II

TABLE B – OVERVIEW OF GOVERNANCE FRAMEWORK DOCUMENTS					
	UNDP	UNFPA	UNOPS	UNICEF	UN Women
Executive Boards Roles and Responsibilities (Component I)					
GA resolutions	GA Resolution 48/162				GA Resolution 64/289
Financial Regulations and rules	UNDP Financial Regulations and Rules	UNFPA Financial Regulations and Rules	UNOPS Financial Regulations and Rules	UNICEF Financial Regulations and Rules	UN Women Financial Regulations and Rules
Informal guidance & Training material	---			UNICEF informal guide EB Member Orientation Booklet	UN Women Executive Board Informal Guide
Board Meetings (Component IV)					
Rules of Procedure	UNDP/UNFPA/UNOPS Rules of Procedure			UNICEF Rules of Procedure	UN-Women Rules of Procedure
Working Methods	Joint Paper on Working Methods Working Methods: Proposed Workplans for 2021				
Oversight Functions & Advisory Committees (Component V)					
Evaluation Office	Independent Evaluation Office (IEO)	Independent Evaluation Office (IEO)	---	Evaluation Function	Independent Evaluation, Audit and Investigation Services (IEAIS)
Audit and Investigation	Office of Audit and Investigation (OAI)	Office of Audit and Investigation Services (OAIS)	Internal Audit and Investigations Group (IAIG)	Office of Internal Audit and Investigations (OIAI)	Investigation Services (IEAIS)
Ethics Office	Ethics Office				
Description of Oversight Functions	UNDP Annual Session 2025	UNFPA Annual Session 2025	UNOPS Annual Session 2025	UNICEF Annual Session 2025	UN Women Annual Session 2025
Advisory Committees	Audit and Evaluation Advisory Committee (AEAC)	Oversight Advisory Committee (OAC)	Audit Advisory Committee (AAC)	Audit Advisory Committee (AAC)	Advisory Committee on Oversight (ACO)
General oversight / accountability frameworks	UNDP Accountability System Policy	UNFPA Accountability framework UNFPA Oversight Policy	UNOPS Accountability and Oversight Policy	Report of the accountability system of UNICEF	Website listing different accountability policy documents
Risk Management (Component VI)					
Risk Management policy document	UNDP Enterprise risk management	UNFPA Enterprise risk management	UNOPS Operational Instruction on Risk Management	UNICEF Evolved enterprise risk management	UN Women Risk Management Policy (not available)
Further Referenced Documents					
WFP Delegates Handbook		WFP governance framework		WFP Final Report on JIU/REP/2023/7	
ToR Joint Working Group		Working Methods and roadmap Joint Working Group		Prioritization of JIU Recommendations	

ANNEX III

OUTLINE FOR ENVISAGED DELEGATES' HANDBOOK

1. **Introduction Organization** (History, Mandate, general Statistics etc.)
2. **The Executive Board**
 - a. Powers and functions (roles and responsibilities) --- **informal rec. 1**
 - b. Members and observers
 - c. Bureau
 - d. President and Vice-President
 - e. Accountability Framework/System
 - i. Relation / annual reporting to ECOSOC --- **informal rec. 3**
 - f. The EB Secretariat --- **formal rec. 6**
 - i. Surveys / self-assessment --- **informal rec. 4**
3. **Advisory Committees & Oversight functions** --- **informal rec. (17), 18**
 - a. External Advisory Committees/Bodies
 - i. ACABQ, (BoA, JIU) --- **informal rec. 2**
 - ii. AEAC, OAC, AAC, ACO (respectively)
 - b. Internal oversight functions
 - i. Audit and investigation
 - ii. Evaluation
 - iii. Ethics
 - iv. Risk Management --- **informal rec. 20**
4. **EB Sessions**
 - a. Preparation of Board sessions
 - b. FRS
 - c. AS
 - d. SRS
 - e. Informal meetings
 - f. Other Board-related sessions
 - i. Joint Session of the Boards
 - ii. Orientation session/ training programme
 - iii. Field visits
5. **Conduct of sessions / working methods** --- **formal rec. 7**
 - a. Rules of procedure
 - b. (Sub-committees) & working groups --- **formal rec. 4**
 - c. Decision making
 - d. Informal discussions / negotiations
 - e. Working methods review --- **informal rec. 4**
6. **Documentation**
 - a. Timeline
 - b. Overview: types of documents (annual reports, statements, CPDs etc.)
 - c. Document Posting / EB Website
7. **Logistics of the session**
 - a. Credentials, Ground passes, facilities etc.