

Reports of the Joint Inspection Unit

Report by the Director-General

1. In line with its commitment to the Joint Inspection Unit (JIU), the Secretariat hereby submits this report, which presents the recommendations contained in JIU reports issued since its previous submission to the Committee.¹ The current annual review cycle covers the period from December 2024 to December 2025. During this time, the JIU issued eight reports,² one of which was not applicable to WHO.³
2. The relevant reports⁴ for the Programme, Budget and Administration Committee's consideration cover: "Budgeting in organizations of the United Nations system"; "Review of the implementation of the principle of mutual recognition within the United Nations system"; "Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations"; "Review of donor-led assessments of United Nations system organizations and other oversight-related requests from donors in the context of funding agreements and the United Nations single audit principle"; "Review of the policies and practices for determining the rates of programme support costs in organizations of the United Nations system" (comparative analysis); "Review of the Ombudsman and Mediation function in the United Nations system organizations"; and "Review of the Health Services in the United Nations system".
3. In accordance with established practice, and within the process governing the activities of JIU, the Secretariat submits its comments and inputs on newly published JIU reports as part of a United Nations system-wide questionnaire managed by the United Nations System Chief Executives Board for Coordination (CEB). The CEB aggregates the comments received from all United Nations organizations into a consolidated document, which is subsequently issued by the

¹ Document EBPBAC42/5.

² For individual JIU reports, see the [JIU Reports & Notes](#) section of the United Nations Joint Inspection Unit website (accessed 24 April 2026).

³ Document JIU/REP/2025/1: Review of management and administration in the United Nations Environment Programme.

⁴ Documents JIU/REP/2024/3; JIU/REP/2024/4; JIU/REP/2025/2; JIU/REP/2025/3; JIU/REP/2025/4; JIU/REP/2025/5; and JIU/REP/2025/6, respectively.

Secretary-General and made available on the JIU website, under the “Comments”, section corresponding to each respective JIU report.⁵

Implementation of recommendations directed to the Secretariat

4. Paragraphs 5–30 below present a summary of the Secretariat’s consideration of, and, where applicable, progress in the implementation of JIU recommendations addressed to the Director-General, as an executive head of a United Nations system organization, and directly relevant to WHO.

Budgeting in organizations of the United Nations system (document JIU/REP/2024/3)

5. *JIU Recommendation 1: The executive heads of the JIU participating organizations, in their capacity as members of CEB, should, by the end of 2027, update the Glossary of financial and budgetary terms and make it publicly available, inter alia, for use as a reference document in budgeting.* The Secretariat concurs with the recommendation. It notes, however, that certain terms may have slightly different meanings across organizations. For example, “Budget” within WHO refers to the total budget, including “Base”, and represents an integrated budget encompassing both Assessed Contributions and Voluntary Contributions components. Careful consideration of respective definitions, including WHO’s, should therefore be undertaken when updating and using the Glossary. Making the Glossary publicly available will provide a valuable reference, while recognizing that definitions may vary among participating organizations.

Review of the implementation of the principle of mutual recognition within the United Nations system (document JIU/REP/2024/4)

6. *JIU Recommendation 2: The executive heads of United Nations system organizations, through the United Nations System Chief Executives Board for Coordination, should, by the end of 2025, task the Community of Practice on Mutual Recognition and the network of mutual recognition champions with coordinating system-wide efforts to operationalize mutual recognition and developing comprehensive operational guidelines to guide the signatory organizations in the operationalization of the principle. The guidelines should be aimed at increasing the operationalization of mutual recognition in relation to the organizations’ current baseline activities.* The Secretariat notes that follow-up to this recommendation falls outside its mandate. While it supports strengthened coordination, existing platforms were neither designed nor resourced for system-wide oversight and therefore require enhanced accountability and governance mechanisms. Since 2018, WHO has contributed to inter-agency efforts and continues to support the practical application of mutual recognition, while preserving flexibility to accommodate differing regulatory frameworks and relying on internal Standard Operating Procedures to guide implementation.

7. *JIU Recommendation 3: The executive heads of United Nations system organizations should, by the end of 2029, take every opportunity to revise existing policies and regulations and explicitly embed the principle of mutual recognition into their regulatory frameworks in order to reinforce its importance for aligning inter-agency gaps and facilitate its wider implementation across the United Nations system.* The Secretariat recognizes that embedding mutual recognition in

⁵ For CEB comments on individual JIU reports, see the [JIU Reports & Notes](#) section of the United Nations Joint Inspection Unit website (accessed 24 April 2026).

regulatory frameworks could enhance inter-agency collaboration and efficiency, particularly in procurement and human resources. However, progress is constrained by the absence of a common understanding of its scope and by misaligned legal and regulatory frameworks across UN entities. As a specialized agency, the Secretariat will need to ensure that any application allows for appropriate flexibility and remains fully aligned with its mandate, legal obligations and operational requirements.

Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations (document JIU/REP/2025/2)

8. *JIU Recommendation 1: Executive heads of United Nations system organizations should, by the end of 2027, review their respective policies, staff regulations and rules, and standards of conduct to ensure that they all include PSEA, are aligned and support disciplinary processes and procedures.* The Secretariat confirms that it has implemented this recommendation. In 2023, WHO completed an in-depth revision of sexual-misconduct-related policies and approved a comprehensive suite of updated instruments. The Director-General also approved a detailed Accountability Framework for preventing and addressing sexual misconduct. Moreover, the Policy on Preventing and Addressing Sexual Misconduct is comprehensive, aligns with and complements the WHO Staff Regulations and Staff Rules, and supports the effective implementation of disciplinary processes and procedures. Together, these measures ensure that the prevention of sexual exploitation and abuse considerations are fully integrated, aligned across frameworks and operationalized within the Organization.

9. *JIU Recommendation 4: By the end of 2026, executive heads of United Nations system organizations should take individual and/or collective action, in consultation with the executive heads of other CEB organizations, preferably within the framework of existing inter-agency mechanisms, to comprehensively address and coordinate with regard to the prevention of and response to sexual exploitation, abuse and harassment (sexual misconduct) and create a new strategy that builds on the approach set out in the Secretary-General's 2017 report (A/71/818 and A/71/818/Corr.1), focusing on prevention, response and integrating a victim-centred approach.* The Secretariat notes that this recommendation extends beyond the management authority of WHO and lies primarily with the United Nations System Chief Executives Board for Coordination and its inter-agency mechanisms. WHO remains strongly committed to collective action and collaboration across the United Nations system. It actively contributes to inter-agency efforts, shares good practices and lessons learned, and works closely with partner organizations to strengthen coordinated approaches to preventing and responding to sexual misconduct. WHO stands ready to further support and engage in the development of a coherent, system-wide, victim-centred strategy in collaboration with other United Nations entities.

10. *JIU Recommendation 5: By the end of 2026, executive heads of United Nations system organizations should take individual and/or collective action, in consultation with the executive heads of other CEB member organizations, preferably within the framework of existing inter-agency coordination mechanisms, to establish a working group to address the coherence and harmonization of SEA data, including what data are reported and in what context, when allegations should be entered and updated as well as the addition of data fields and functions to improve the analysis, transparency and integrity of SEA data.* The Secretariat supports the intent of this recommendation, noting that its implementation requires management control exercised through an inter-agency collaborative body rather than individual action.

11. *JIU Recommendation 8: At the beginning of 2026, executive heads of United Nations system organizations should take individual and/or collective action, in consultation with the executive heads of other CEB organizations, preferably within the framework of inter-agency mechanisms, to agree on system-wide coherence and harmonization of ClearCheck procedures, including with respect to entering subjects, name removal procedures, screening of candidates for affiliate personnel categories as well as the potential expansion of its use to include other types of misconduct.* The Secretariat notes that this recommendation lies outside WHO's direct managerial authority and requires coordinated action across the United Nations system, including through the United Nations System Chief Executives Board for Coordination. WHO nevertheless remains strongly engaged in inter-agency collaboration. It has long used, applied and contributed to the ClearCheck mechanism and related similar cross-agency human resource systems. Following the expansion of the scope of ClearCheck in 2025 to include all forms of serious misconduct, WHO implemented "ClearCheck 2.0" as of 29 September 2025.

12. *JIU Recommendation 9 Executive heads of United Nations system organizations should, by the end of 2026, conduct an assessment of the mechanisms used for screening and vetting of personnel for substantiated sexual misconduct allegations, including identifying types of personnel to be screened and determining gaps as well as risks in not implementing the most comprehensive vetting and screening procedures.* The Secretariat has implemented this recommendation. Since March 2022, all recruitments are subject to a screening against ClearCheck, the centralized database that permits the sharing of information among United Nations entities, system-wide, on former United Nations personnel against whom allegations of sexual exploitation and abuse or sexual harassment were confirmed and, under certain conditions, former members of United Nations personnel who separated from a United Nations entity while allegations were still pending, with the aim to prevent re-employing these individuals within the United Nations system.

13. *JIU Recommendation 10. By the end of 2026, executive heads of United Nations system organizations who have not yet done so should incorporate SEA into their enterprise risk management processes to identify and mitigate risks of SEA at different operational levels, including risks associated with implementing partners and vendors, to inform their PSEA action plans.* The Secretariat has implemented this recommendation and acknowledges the importance of integrating Sexual Exploitation and Abuse (SEA) considerations into enterprise risk management processes, in line with the JIU recommendation. WHO's corporate risk register already recognizes sexual misconduct as a principal risk, reflecting the Organization's commitment to preventing and addressing SEA at all operational levels. Measures are underway to mitigate this risk. Almost all country offices conduct annual risk assessments, which inform localized risk mitigation plans. The development of these plans is a formal planning requirement as of 2026, ensuring systematic identification and management of SEA-related risks at the field level. Implementing partner-related risks are being addressed through capacity assessments and development plans. Similar measures are being rolled out for vendors as of 2026. WHO will further strengthen risk management by implementing assessments for headquarters and regional office budget centres during 2026.

14. *JIU Recommendation 11. By the end of 2026, executive heads of United Nations system organizations should assess: (a) the use of administrative leave without pay; (b) the criteria for imposing disciplinary measures in sexual misconduct cases; (c) the timeline from completion of an investigation to the imposition of disciplinary measures; and (d) the procedures in place for informing victims of measures taken.* The Secretariat has implemented this recommendation, developed systems and capacity to reduce historic backlogs in alleged cases, created public dashboards on investigation resolution and duration, supporting transparency and accountability. At the organizational level, the Director-General chairs an accountability group comprising heads

of oversight, human resources and management leadership. This group meets to review and strengthen end-to-end procedures for Protection from Sexual Exploitation, Abuse, and Harassment (PRSEAH), including prevention and response, as well as a review of disciplinary measures, linking post-investigation actions, and developing victim-support programmes.

15. *JIU Recommendation 12. By the end of 2028, executive heads of United Nations system organizations should take collective action, in consultation with the executive heads of other members of the CEB, preferably within the framework of inter-agency mechanisms, to explore the establishment of an inter-agency pooled funding mechanism to assist victims of SEA.* The Secretariat notes that responsibility for implementing this recommendation lies outside WHO's direct managerial authority. The Director-General has previously engaged with the United Nations Office of the Victims' Rights Advocate (OVRA) to promote greater consistency and efficiency in victim support. While constrained financing across the United Nations system may present challenges, efforts to establish an inter-agency pooled funding mechanism are ongoing. The Secretariat continues to actively participate in and contribute to inter-agency discussions under the framework of CEB, supporting collaborative approaches to victim assistance. This includes exploring the potential use of the WHO-managed HeRAMS system to rapidly identify medical and psychosocial service providers for victims of sexual misconduct. Through these measures, WHO demonstrates its commitment to advancing coordinated, system-wide support for affected individuals while contributing to the gradual implementation of the recommendation.

Review of donor-led assessments of United Nations system organizations and other oversight-related requests from donors in the context of funding agreements and the United Nations single audit principle (document JIU/REP/2025/3)

16. *JIU Recommendation 1: By the end of 2027, the executive heads of the United Nations system organizations should, where appropriate, publicly make available references to their key regulations and rules, together with relevant oversight charters, policies and reports, to facilitate access and analysis by relevant stakeholders. In addition, United Nations system organizations should consider creating a common webpage that could serve as a gateway to such publicly available information.* The Secretariat makes the relevant information publicly available, which is published on several WHO webpages, including, inter alia, Accountability,⁶ Basic Documents,⁷ and the Member States Portal.⁸ The Secretariat is examining the possibility of creating a common webpage that could serve as a gateway for publicly available information.

17. *JIU Recommendation 2: The executive heads of United Nations system organizations should ensure that, by the end of 2027, all new funding agreements include either a description of the level and types of assurance provided to donors, through the organization's internal oversight, risk management, compliance, programme monitoring and other relevant functions, or a reference to publicly available explanations of such assurance mechanisms.* The Secretariat is considering the recommendation and assessing the most appropriate modalities for its practical implementation. The Organization incorporates clauses on audit, evaluation, monitoring, and reporting within its donor agreements, and consistent with Recommendation 1, communicates its assurance and accountability mechanisms to Member States through the Member States Portal.

⁶ See the [Accountability](#) webpage of the WHO website (accessed 24 April 2026).

⁷ See the [Basic Documents](#) webpage of the WHO website (accessed 24 April 2026).

⁸ See the [Member States Portal](#) webpage of the WHO website (accessed 24 April 2026).

18. *JIU Recommendation 3: The executive heads of the United Nations system organizations should start, by the end of 2027, reporting regularly to their respective governing body or legislative organ on the main reporting, monitoring and accountability conditions attached to voluntary non-core contributions, as well as on the contractual arrangements for cost coverage of reporting, monitoring and related activities agreed with donors.* The Secretariat includes information on reporting, monitoring requirements, as well as accountability conditions in WHO's donor agreements for voluntary contributions. The Secretariat provides regular information to the governing bodies on financial matters, including on voluntary contributions.

19. *JIU Recommendation 5: The executive heads of United Nations system organizations should ensure that, by the end of 2027, internal policies clearly define what investigative information may be disclosed to donors or their investigators, including restrictions on sharing sensitive or protected information, such as data affecting privacy, the protection of witnesses and whistleblowers or the presumption of innocence.* The Secretariat has implemented this recommendation. The Organization has established internal policies⁹ and practices governing the disclosure and reporting of investigative information, including in relation to donors. Sensitive investigative information is handled with strict safeguards to protect all parties involved and to uphold due process. The Secretariat's practices are aligned with the Key Principles for Donor Engagement of the Uniform Principles and Guidelines for Investigations and the United Nations Representatives of Investigation Services.

20. *JIU Recommendation 6: The executive heads of United Nations system organizations should, by the end of 2027, ensure that new funding agreements reflect the duty of Member States to cooperate in good faith with the organization, including respecting its independence and refraining from exerting undue influence. To this end, draft agreements should be reviewed by the legal department, especially when they contain new or non-standard language or when negotiations are particularly complex.* The Secretariat confirms that its existing practices are consistent with the intent of the recommendation. All draft agreements with donors that do not conform to the WHO standard donor agreement are reviewed by WHO's Office of the Legal Counsel, including those containing new or non-standard provisions or arising from particularly complex negotiations. This established legal review ensures that agreements duly reflect the duty of Member States to cooperate in good faith with the Organization, safeguard its independence and refrain from exerting undue influence.

Review of the policies and practices for determining the rates of programme support costs in organizations of the United Nations system (comparative analysis) (document JIU/REP/2025/4)

21. *JIU Recommendation 2: The executive heads of the JIU participating organizations that have not yet done so should, by the end of 2027, make policy documents relating to programme support costs (and/or cost recovery in general) publicly accessible on their websites.* The Secretariat has implemented this recommendation. WHO has several documents that describe its programme support costs/cost-recovery policies and approaches, including internal guidance documents outlining the approach for donor agreements. Related financial management provisions are included in WHO's Financial Regulations and Rules.

⁹ Additional WHO policies include, inter alia, the WHO Policy on the Prevention against Retaliation; WHO Personal Data Protection Policy; the WHO Staff Rules and Staff Regulations, and internal eManual sections outlining rules on data classification.

Review of the Ombudsman and Mediation function in the United Nations system organizations (document JIU/REP/2025/5)

22. *JIU Recommendation 2: The executive heads of United Nations system organizations who have not yet done so should, by the end of 2027, include the active participation of staff representatives in the selection and appointment process of the heads of their ombudsman and mediation functions, as well as in decisions concerning their dismissal or removal.* The Secretariat confirms that it already includes the active participation of staff representatives in the selection and appointment process of the heads of their ombudsman and mediation functions. However, the decision to dismiss or remove the head of the ombudsman function rests with the executive head. Future consideration of whether the Staff Association is part of consultations regarding dismissal or removal must take into account issues of confidential performance management and/or other disciplinary proceedings.

23. *JIU Recommendation 3: The executive heads of United Nations system organizations who have not yet done so should, by the end of 2027, establish term limits of a minimal duration of four years for renewable terms and a maximum duration of seven years for non-renewable terms for the heads of their ombudsman and mediation functions, with a post-employment restriction within the same organization.* The Secretariat applies a term limit of one five-year term for the Director of its ombudsperson and mediation service. The Organization may consider revising the term limits in line with the recommendation in due course.

24. *JIU Recommendation 4: The executive heads of United Nations system organizations who have not yet done so should, with immediate effect, ensure that the contracts of newly appointed heads of ombudsman and mediation functions are issued for a full term.* The Secretariat may consider, with due regard to its Staff rules and regulations on probationary appointments, ensuring that the contracts of newly appointed Director of the WHO Office of the Ombudsperson and Mediation Services are issued for a full term. WHO notes that appointments are made in line with the WHO policy on contract extensions for all staff.

25. *JIU Recommendation 7: The executive heads of United Nations system organizations should review the human and financial resources of their respective ombudsman and mediation functions regularly to ensure that the functions are adequately equipped to fulfil their mandate. This review should take into account geographical dispersion of the workforce, linguistic diversity and the full range of responsibilities.* The Secretariat will take appropriate actions to strengthen the Office of the Ombudsperson and Mediation Services function at headquarters and across WHO's regional offices, so that the function is adequately equipped to fulfil its mandate, including taking into account the geographical dispersion and the linguistic diversity of the workforce.

Review of the Health Services in the United Nations system (document JIU/REP/2025/6)

26. *JIU Recommendation 3: By the end of 2027, the executive heads of the United Nations system organizations that have their own Health Services and who have not yet done so should review and promulgate administrative documents that clearly set out the primary purpose, responsibilities and core activities for their organizational Health Service, including relevant aspects of occupational health and safety.* The Secretariat remains fully supportive of this recommendation and is committed to engaging constructively throughout the implementation process. As the Organization is operating within the context of an ongoing prioritization exercise and workforce adjustment, the financial impact and the limited resources currently available may affect the implementation of this recommendation within the recommended timelines.

27. *JIU Recommendation 5: By the end of 2027, executive heads of United Nations system organizations who have not yet done so should assess and identify gaps or areas to improve access to healthcare of their personnel, prioritizing and using the Health Risk Assessment methodologies prepared by the United Nations Medical Directors Network and endorsed by the High-level Committee on Management of the United Nations System Chief Executives Board for Coordination.* The Secretariat supports this recommendation and recognizes the importance of conducting health risk assessments to ensure the adequate implementation of the Mandatory Health Support Elements (MHSE) across duty stations. This activity is inherently inter-agency in nature and should therefore be carried out in collaboration with other United Nations organizations. It should be noted that most duty stations host several United Nations entities; consequently, such assessments should be conducted jointly across agencies, at the request of the Resident Coordinator and/or the United Nations Country Team. The Health Risk Assessment methodologies provide a standardized approach to identifying gaps in the MHSE framework. In this context, it would be preferable for these assessments to be undertaken by an inter-agency team, which would then propose appropriate risk mitigation strategies or measures to address the gaps identified.

28. *JIU Recommendation 7: Executive heads of United Nations system organizations who have not yet done so should periodically review, preferably through the existing ad hoc management/supervisory bodies, the memorandums of understanding and/or service-level agreements, as appropriate, and further enhance their provisions, notably those related to amendments, termination and withdrawal, in order to ensure that the Joint/Common Medical Services remain sustainable and effective.* The Secretariat supports this recommendation and is committed to engaging constructively throughout the implementation process. As the Organization is operating within the context of an ongoing prioritization exercise and workforce adjustment, the financial impact and the limited resources currently available may affect the implementation of this recommendation within the recommended timelines.

29. *JIU Recommendation 8: By the end of 2027, executive heads of United Nations system organizations who have not yet done so should incorporate health and occupational risks into their enterprise risk management processes to identify and mitigate such risks at various operational levels.* The Secretariat supports the intent of this recommendation and recognizes the importance of integrating health and occupational risks into enterprise risk management (ERM) processes in order to better identify, assess and mitigate such risks across different operational levels. WHO is willing to further strengthen the integration of health and occupational risk considerations into its existing risk management frameworks. However, the Organization notes that competing institutional priorities may affect the pace at which this recommendation can be implemented within the recommended time frame. WHO will continue to explore opportunities to progressively incorporate these risk considerations into its ERM processes, taking into account available resources and organizational priorities.

30. *JIU Recommendation 9: Starting in 2027, the executive heads of United Nations system organizations should take individual or collective action, in consultation with the executive heads of other CEB member organizations, preferably within the framework of the CEB inter-agency coordination mechanisms, to explore, biannually, conditions that allow for the establishment of a health technical network of the High-level Committee on Management that builds on an earlier request of United Nations Medical Directors Network, in order to provide strategic advice on health developments and inter-agency leadership on health-related management issues.* The Secretariat supports the intent of this recommendation and recognizes the value of strengthened inter-agency coordination on health-related management issues across the United Nations system. The Secretariat may participate, as appropriate, in consultations with other CEB member

organizations, including through existing inter-agency mechanisms, to explore the feasibility and added value of establishing a health technical network under the High-level Committee on Management, building on prior discussions, noting that any decision on its establishment, scope, and modalities would depend on applicable rules and standards, inter-agency agreement and the availability of resources.

Acceptance and implementation rates of JIU recommendations

31. At its previous meetings, the Programme, Budget and Administration Committee requested the Secretariat to add further details on progress made in implementing recommendations made in previous JIU reports and to continue to pay close attention to the implementation of recommendations contained in JIU reports.¹⁰ The Secretariat continues to follow up on relevant JIU recommendations and records its status updates for each individual JIU recommendation on the electronic platform for the JIU's web-based recommendation tracking system.

32. Over the past year, the Secretariat has continued to demonstrate progress in both the acceptance and implementation of recommendations contained in JIU reports issued between 2018 and 2024 (see Annex).

33. WHO had implemented 91% of the JIU recommendations it accepted for the period 2018–2024, thereby surpassing the United Nations system-wide implementation rate of 82%. During the same period, WHO also maintained a high acceptance rate of 89%, compared with an average of 81% across the United Nations organizations. Furthermore, in the past year, WHO fully implemented and closed four JIU reports issued in 2018, 2020 and 2021.¹¹ In line with the latest status review, all outstanding recommendations from JIU reports issued up to the end of 2017, in 2019 and in 2021 have been fully addressed. The Table provides a list of reports issued more than two years ago containing open recommendations relevant to WHO which remain under implementation.

Table. Open recommendations from JIU reports 2018–2024

Year	Report	Number of open recommendations (of total number of recommendations relevant to WHO)
2018	JIU/REP/2018/6 – Enhancing accessibility for persons with disabilities to conferences and meetings of the United Nations system	1 (of 10)
2020	JIU/REP/2020/8 – Review of mainstreaming environmental sustainability across organizations of the United Nations system	1 (of 10)
2022	JIU/NOTE/2022/1 – Review of measures and mechanisms for addressing racism and racial discrimination in the United Nations system organizations: managing for achieving organizational effectiveness	3 (of 6)
2023	JIU/REP/2023/3 – Review of accountability frameworks in the United Nations system organizations	1 (of 5)

¹⁰ See documents EB147/2, paragraph 24; EB151/2, paragraph 29; EB153/2, paragraph 24; and EB155/2 paragraph 23.

¹¹ Documents JIU/REP/2018/4 (Review of whistle-blower policies and practices in United Nations system organizations), JIU/REP/2020/1 (Review of the state of the investigative function: progress made in the United Nations system organizations), JIU/REP/2023/9 (Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations) and JIU/REP/2021/6 (Business continuity management in United Nations system organizations).

Year	Report	Number of open recommendations (of total number of recommendations relevant to WHO)
2023	JIU/REP/2023/4 – Review of mental health and well-being policies and practices in the United Nations system organizations	4 (of 11)
2023	JIU/REP/2023/6 – Flexible working arrangements in United Nations system organizations	4 (of 6)
2023	JIU/REP/2023/8 – Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	3 (of 7)

34. Recognizing the broad and comprehensive scope of JIU recommendations across the United Nations system, the Secretariat interprets the relevance and applicability of individual recommendations in the specific context of WHO and its capacity to implement them. Implementation rates are generally lower for more recently issued reports. The Secretariat also notes that some JIU recommendations fall outside WHO's mandate or managerial authority, with their implementation often under the purview of the High-level Committee on Management of the CEB; in such cases, the Secretariat may consider the recommendations less directly applicable to WHO. Consistent with practices for oversight recommendations from other offices, the Secretariat assigns target dates for implementing JIU recommendations. This approach facilitates monitoring and reporting, while enabling timely identification of recommendations that are overdue.

35. With respect to the open recommendation on enhancing accessibility for persons with disabilities in the context of conferences and meetings, WHO conducts almost all meetings on its premises. For the few meetings held externally, agreements are considered through the standard administrative procurement workflow, which currently does not explicitly specify basic accessibility requirements. To address this, the Secretariat is developing a policy on external meetings that will incorporate clear accessibility provisions to guide future agreements.

36. Regarding the recommendation to mainstream environmental sustainability in field offices, the Secretariat has gathered information from across the Organization and developed a monitoring dashboard. Further implementation of this initiative will be contingent on the availability of resources, considering current financial constraints.

37. In addressing the JIU note on racism and racial discrimination, the Secretariat is progressing on the implementation of the three remaining open recommendations. One recommendation pertains to the CEB's responsibility regarding a common set of categories for voluntary self-identification by personnel. The other two focus on recruitment, training and awareness. In this regard, WHO's recruitment processes are aligned with harmonized selection guidelines, which prioritize objectivity, transparency, diversity and accountability at all organizational levels.

38. In reference to the JIU report on accountability frameworks, the Secretariat supports the intent of the JIU recommendation to strengthen system-wide accountability and enhance transparency through a common reference maturity framework. WHO notes that its Accountability Framework, established in 2015, is currently under review with the objective of further strengthening coherence and integration across its key components. Since its adoption, WHO has undertaken substantial reforms and continuous improvements across compliance, ethics, risk management and oversight functions, including PRSEAH, embedding these elements into organizational processes and practice.

39. Regarding the JIU report on mental health and well-being policies and practices, WHO has finalized a workplace mental health and well-being strategy action plan, which is under final senior management review, as well as developing psychosocial support capacity and training in all locations and progressively integrating mental health and well-being into managerial and workforce learning and development initiatives.

40. With respect to the JIU report on flexible working arrangements, the Secretariat is addressing the recommendations in a measured and forward-looking manner: it will monitor the impact of flexible working arrangements, integrate them into its next human resources strategy, continue to review commuting distance parameters, and further strengthen data collection and analysis through the new enterprise resource planning system currently under development.

41. On the JIU report on the use of non-staff personnel and related contractual modalities, the Secretariat has temporarily paused the review of contractual arrangements considering the ongoing realignment exercise. It is currently assessing the relevance of the recommendations in the present context and determining the appropriate prioritization of this work for the biennium.

Action by legislative/governing bodies

42. The following recommendations made in JIU reports are directed at the legislative organs and governing bodies of United Nations system organizations.

Budgeting in organizations of the United Nations system (document JIU/REP/2024/3)

43. *JIU Recommendation 2: The legislative organs and governing bodies of the JIU participating organizations should request the executive heads of the respective organizations, in their capacity as members of CEB, to update, by the end of 2027, the Standard classification of objects of expenditure and make it publicly available, inter alia, for use as a reference document in budgeting.* The Secretariat supports the intent of this recommendation and further confirms that a standardized expenditure code is already in use in WHO financial statements.

44. *JIU Recommendation 3: The legislative organs and governing bodies of the JIU participating organizations should request the executive heads of the respective organizations to refrain from reducing the level of detail currently provided in the context of their budget consideration, starting with the next budget cycle, so as to ensure a meaningful decision-making process.* The Secretariat notes that the implementation of this recommendation is contingent upon the specific nature of the “details” expected. WHO Member States have formally endorsed results-based management (RBM) through governing bodies resolutions, as communicated to JIU, which forms the basis for results-based budgeting. Accordingly, the level of detail provided in the budget is consistent with these resolutions. Additional information has to be in line with RBM to facilitate meaningful decision-making by governing bodies.

45. *JIU Recommendation 4: The legislative organs and governing bodies of the JIU participating organizations that, in recent years, have removed from their budget documents pertinent information regarding the funding of specific outcomes or outputs, the distribution of budgets by categories and objects of expenditure, data on vacancy rates and staffing tables, should consider reinstating this information in their next budget cycle, so as to ensure a meaningful decision-making process.* The Secretariat notes the recommendation and wishes to highlight certain considerations. The proposed reinstatement of specific budgetary details is not aligned

with decisions by WHO Member States regarding results-based budgeting (RBM), formally endorsed through governing bodies resolutions, nor with WHO's current financing model (most funding is not available at the time of the programme budget approval). Furthermore, recent JIU reviews on RBM and results-based budgeting recognize the approaches currently in place. Requests for vacancy rates and staffing tables as part of programme budget discussions are not consistent with contemporary governance practices. The Secretariat remains committed to ensuring transparency and providing meaningful information to support decision-making, within the framework agreed by Member States.

Review of the implementation of the principle of mutual recognition within the United Nations system (document JIU/REP/2024/4)

46. *JIU Recommendation 5: The legislative organs and governing bodies of United Nations system organizations should, by the end of 2026, request the executive heads of signatory organizations to the Mutual Recognition Statement who have not yet done so to include the efficiency gains resulting from the implementation of the principle of mutual recognition in their regular reporting in order to ensure proper monitoring and oversight.* The Secretariat notes that while it already reports efficiency gains related to mutual recognition in its annual submissions to the World Health Assembly, these are not systematically attributed as such. The Secretariat also emphasizes the need for flexibility in documenting efficiencies, given uneven implementation across the United Nations system. Enhanced reporting alone will not address underlying implementation challenges, particularly without stronger alignment across entities and effective enforcement. As mutual recognition is not yet fully operational system-wide, consistent measurement and attribution remain difficult. The Secretariat therefore supports strengthened monitoring and oversight, while underscoring the importance of flexible, non-duplicative reporting aligned with existing frameworks.

Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations (document JIU/REP/2025/2)

47. *JIU Recommendation 3: At the beginning of 2028, legislative organs and/or governing bodies of United Nations system organizations should request an update from the executive heads of their respective organization with regard to progress made in reviewing sexual exploitation, abuse and harassment policies as well as any change management procedures associated with the revisions.* The Secretariat notes that this recommendation has already been effectively implemented in close coordination with the WHO's governing bodies. The Secretariat routinely reports to the governing bodies on progress/issues, including use of quarterly Member State information sessions.

48. *JIU Recommendation 13. By the end of 2026, legislative organs and/or governing bodies should request that executive heads of United Nations system organizations produce an annual report on all disciplinary measures taken against their respective personnel for sexual misconduct, including the nature of the misconduct, whether subjects were added to the ClearCheck database of sexual misconduct records, any assistance provided to victims and the number of all relevant criminal referrals made to the competent national authorities.* The Secretariat confirms that it has implemented this recommendation. It routinely reports to the governing bodies, including as part of its reports on prevention of and response to sexual misconduct and the Office of Internal Oversight Services annual report. In addition, WHO publishes data on disciplinary actions for sexual misconduct and abusive conduct, and issues an internal information note on misconduct matters, including sexual misconduct on a quarterly basis.

Review of donor-led assessments of United Nations system organizations and other oversight-related requests from donors in the context of funding agreements and the United Nations single audit principle (document JIU/REP/2025/3)

49. *JIU Recommendation 7: The governing bodies and legislative organs of participating organizations are encouraged to reaffirm that negotiations with donors shall be guided by the interests of the organizations, within the boundaries of the applicable legal framework and the overarching principles of effectiveness, efficiency, transparency and accountability in the use of donor-provided funds. They are further invited to call upon all donors to: (a) fully respect the autonomy and independence of international organizations and their privileges and immunities; (b) refrain from exerting undue influence through the imposition of oversight or reporting conditions that are incompatible with the principles of organizational autonomy and independence or that may compromise the integrity, efficiency, objectivity and independence of internal oversight mechanisms; (c) give due consideration to the standard assurance mechanisms approved by governing bodies or legislative organs; and (d) carefully evaluate the necessity and cost implications of introducing additional and bespoke reporting and oversight requirements. The Secretariat supports the intent of this recommendation.*

Review of the policies and practices for determining the rates of programme support costs in organizations of the United Nations system (comparative analysis) (document JIU/REP/2025/4)

50. *JIU Recommendation 3: The legislative organs and governing bodies of the JIU participating organizations that have not yet done so should request the executive heads to submit proposals by the end of 2028 to incorporate into their programme support cost and/or cost-recovery policies a clear definition of direct and indirect costs (including a detailed description of the components comprising each category); explicit reference to the provisions outlined in the financial regulations and rules; and, where applicable, the inclusion of any established preferential, reduced or discounted rates. The Secretariat notes it has overarching policies and various operational documents/guidance describing rates, exceptions and definition. Reporting to Member States about any exceptions taken to established programme support cost rates is regularly included in the Secretariat's financial reports to the Executive Board and Health Assembly. In addition, the Secretariat notes a correction to Table 2 of the primary JIU report, where programme support costs do cover human resources, information, communication, technology, security and other management functions.*

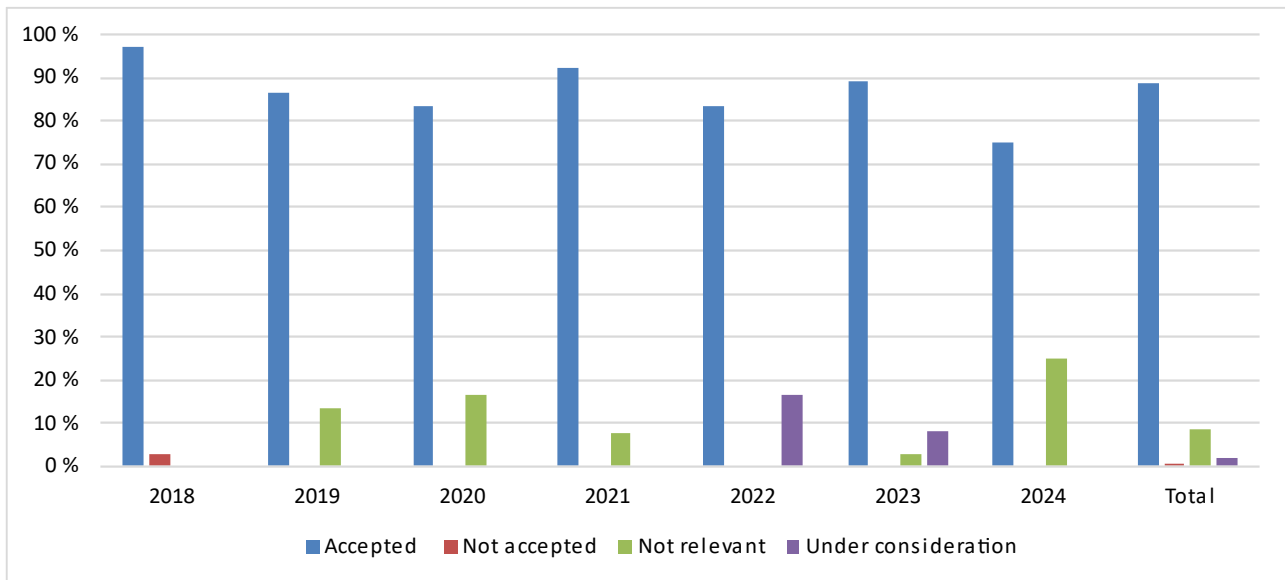
Action by the Programme, Budget and Administration Committee

51. The Committee is invited to note the report. It is further invited to consider and provide guidance and any follow-up suggestions regarding the recommendations contained in the JIU reports requiring action by WHO's legislative/governing bodies (paragraphs 42—50).

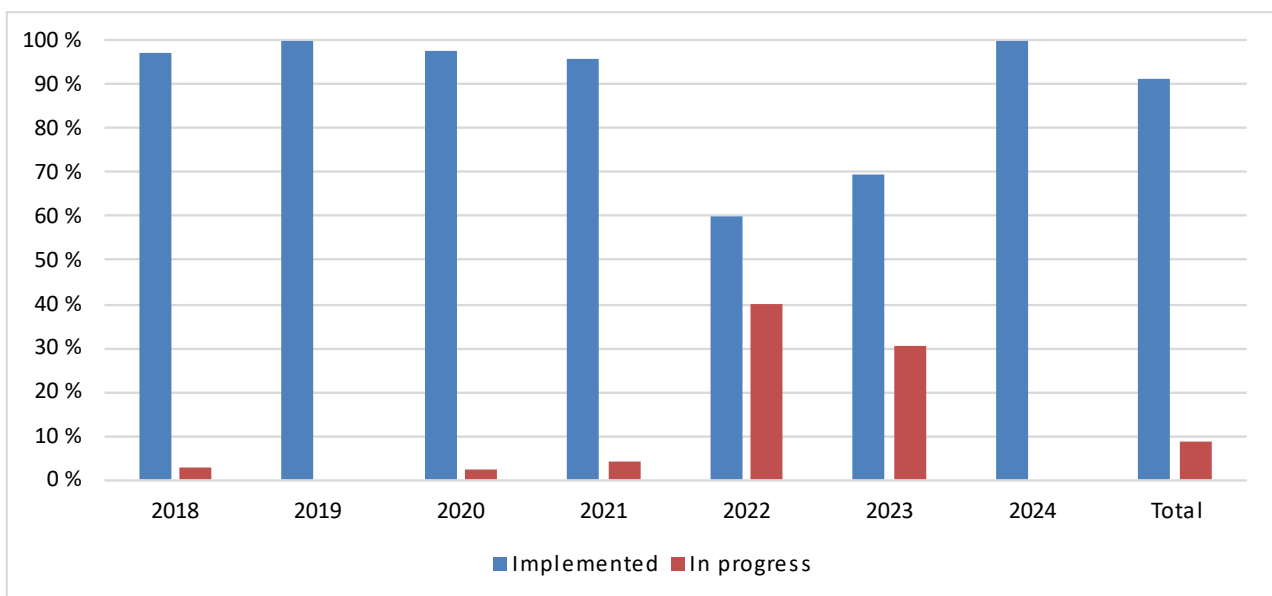
Annex

Rates of acceptance and implementation of recommendations by year, 2018–2024 (percentage)¹

Acceptance



Implementation of accepted recommendations



¹ Information extracted from the [JIU web-based tracking system](#) (accessed 24 March 2026).