

Status and Comments on Recommendations in JIU Reports
Presented in 186 EX 24, Internal Oversight Service (IOS) Annual Report 2010
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Report	Short Title	Rec	Recommendation	Addressee	Acceptance	Implementation	Remarks
2007/1	Voluntary contribution in UN system	4	The legislative bodies of United Nations system organizations should request their respective executive heads to expedite work on the harmonization of support cost recovery policies that is currently being carried out under the auspices of the United Nations System Chief Executives Board for Coordination (CEB).	Legislative organ	Accepted	In progress	<p>Upon the request of the HLCM Finance and Budget network in June 2007, the Working Group on Cost Recovery Policies was re-established and chaired by UNESCO with the mandate to broaden the debate from programme support costs (PSC) to overall cost recovery policies and identify areas for further harmonization of the policies.</p> <p>Based on a consensus reached in 2005 on the definition of costs and the principle of full cost recovery, a Task Force was established in July 2007 to review the cost categorization, with an objective to provide a common response to be used by UN organizations within the framework of MDTFs and UN Joint Programming activities. The Working Group made recommendations to the HLCM on harmonized measures for UN organizations to contain subsidization of extra-budgetary projects by assessed contribution, by charging more costs directly in light of a harmonized PSC rate of 7%, applied in the context of Delivering as One, MDTFs and UN Joint Programming.</p> <p>In a step towards further harmonization of cost recovery policies, a UNDG-HLCM study financed by ten agencies was launched in September 2008. The primary objective of the study was to help agencies charge more of their costs directly to projects implemented at the country level, in a harmonized manner. The Working Group met in September 2009 and agreed that, although the study report contains some useful elements, only in-country costs were taken into consideration, which does not respond to the agencies needs in terms of harmonization and to the principle of full cost recovery. Since the report could not be endorsed as it is, and as a way forward, the Working Group agreed that a small group of Specialized Agencies will work together before the end of 2009, to find and propose, if possible, a mechanism to further harmonize policies. Impact: 1) Consensus reached among UN Organizations & approved by the HLCM on:</p> <p style="margin-left: 20px;">a) Harmonized Cost Recovery Principles which stipulate that all costs of an XB project should be budgeted and charged to that project</p> <p style="margin-left: 20px;">b) Harmonized Cost Categories</p> <p>2) Agreement on a 7% PSC rate for Delivering as One, MDTFs and UN Joint Programming activities, on the condition that more costs are charged directly to the projects.</p>
			<p>(a) Request their respective executive heads to put forward proposals for funding ASHI liabilities;</p> <p>(b) Provide adequate financing to meet those liabilities and establish a reserve for this purpose.</p>				UNESCO recognizes the ASHI liability and has presented it to the governing bodies in the financial statements. Modalities to fund this liability will be discussed in future boards. The legislative bodies are aware of this issue and have officially requested the executive head to propose ways of funding, over time, the ASHI liability. Proposal has been submitted to the Executive Board and so far no decision has been taken..

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2007/10	Liaison Office in the UN system	1	The executive heads of the United Nations system organizations concerned should thoroughly assess the strategic importance of their liaison office(s), and define priorities for them in terms of intended impact, using results based management (RBM) as a planning, reporting and evaluation tool.	Executive Head	Accepted	In progress	This matter is being examined within the global review of the decentralization strategy of UNESCO submitted to the General Conference. This review will continue during the next year.
2007/10	Liaison Office in the UN system	3	The executive heads of United Nations system organizations concerned should ensure a balanced post structure and grading of the staff of liaison offices, based on its required effective participation in issues of mutual interest at the international hubs concerned and on an inventory of skills and competencies.	Executive Head	Accepted	In progress	This matter is being examined within the global review of the decentralization strategy of UNESCO submitted to the General Conference. This review will continue during the next year.
2007/10	Liaison Office in the UN system	4	The executive heads of the United Nations system organizations concerned should conduct a cost-benefit-analysis prior to outposting additional staff, over and above the necessary nucleus of core-funded staff, to liaison offices.	Executive Head	Accepted	In progress	This matter is being examined within the global review of the decentralization strategy of UNESCO submitted to the General Conference. This review will continue during the next year.
2008/4	NEX of Cooperation Projects	3	The executive heads of the United Nations system organizations, as members of the Chief Executives Board of Coordination, should urgently harmonize National Execution (NEX) guidelines through the High-Level Committee on Management, the High-Level Committee on Programmes and the United Nations Development Group, so that those guidelines may be applicable to all NEX implementing partners, within the system-wide coherence framework and the initiative of "UN Delivering as One"	Executive Head	Accepted	In progress	The date of completion will depend on the joint efforts of the UN system organizations.

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2008/4	NEX of Cooperation Projects	11	The executive heads of the United Nations system organizations should share and disseminate lessons learned and best practices of National Execution (NEX) programmes and projects to all the United Nations system organizations within the framework of the Chief Executives Board for Coordination, including the High-Level Committee on Management, the High-Level Committee on Programmes and the United Nations Development Group with the view to improving NEX implementation and practices.	Executive Head	Accepted	In Progress	The date of completion will depend on the joint efforts of the UN system organizations.
2008/5	Review of ICT Hosting services	1	The executive heads of the United Nations system organizations should work with HLCM towards defining a consistent method of recording ICT expenditures/costs to facilitate cost-benefit analysis of ICT services.	Executive Head	Accepted	In progress	Interaction between ICT and IPSAS implementation team in order to allow capturing ICT-related expenditures. UNESCO participates in HLCM discussions in this regard.
2008/5	Review of ICT Hosting services	2	The executive heads of the United Nations system organizations should ensure that a SWOT analysis be undertaken prior to selecting a particular ICT hosting service.	Executive Head	Under Consideration	In progress	Decisions on strategic ICT issues have to account for the strengths, weaknesses, opportunities and threats. The recommended framework for the decision is taken into account in these decisions.
2008/5	Review of ICT Hosting services	3	The executive heads of those United Nations system organizations that currently host their own ERP implementations internally or in the process of implementing new ERP system, should explore external hosting solutions, particularly UNICC, to take advantage of economies of scale when operating these systems as well as to provide for the safety of these systems by placing them in an off-site, secure location.	Executive Head	Accepted	In progress	Contacts have been established with hosting organizations, including UNICC. Several scenarios, ranging from business continuity and disaster recovery to ERP hosting are under considerations.
2008/5	Review of ICT Hosting services	4	The executive heads of those organizations participating in UNICC should establish an ad-hoc working group within their organization, involving membership from both ICT and business operations, or use their internal ICT governance structure, to come up with concrete suggestions and action plan to improve the cooperation with and use of ICT hosting services provided by UNICC.	Executive Head	Not Accepted	-	Negotiations with UNICC are ongoing under the existing IT governance structure, and there is no need to an ad-hoc working group or initiative.

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2008/5	Review of ICT Hosting services	5	The executive heads of those United Nations system organizations which have not yet done so, should pursue joint procurement of ICT hosting services; this is especially the case for those organizations that are in the same duty station/when similar requirements arise.	Executive Head	Accepted	In progress	Hosting by other UN organizations (UNECA and UNDP for instance) are already used in some duty stations. To be implemented by December 2011
2008/5	Review of ICT Hosting services	6	The governing bodies of the United Nations system organizations should request the executive heads to report to their next session on the implementation of the recommendations contained in this report, in particular those recommendations aimed at defining common methodology for ICT costs/expenditures and exploring hosting solutions to take advantage of economies of scale.	Legislative organ	Accepted	In progress	The implementation of these recommendations will be communicated to the governing body through the existing reporting process.
2008/6	Management of Internet websites	1	The executive head of each United Nations system organization should ensure that clear policies and corresponding mechanisms are adopted for the good governance and management of the organization's website.	Executive Head	Accepted	In progress	1) UNESCO Portal Guidelines have been online since 2004, including project definition procedures for the creation of Internet websites. 2) Manual is currently being revised to formalize these guidelines and procedures.
2008/6	Management of Internet websites	3	The executive head of each United Nations system organization should ensure that policies and guidelines are in place that, among other things, specify requirements and standards relating to (a) web layout and design; (b) editorial control and review of web content and (c) web accessibility.	Executive Head	Accepted	In progress	1.The Web Graphic Charter and new user interface have been published 31 October 2009. 2.A detailed Editorial Charter is scheduled for elaboration during the 2010-2011 biennium.
2008/6	Management of Internet websites	6	The governing bodies of the United Nations system organizations should establish an ad hoc committee dealing with the implementation of multilingualism on their corporate websites. The governing bodies shall review the report submitted by the ad hoc committee on the measures and financial implications to achieve language parity on their websites and take appropriate action.	Legislative organ	Accepted	In progress	The committee for the coordination of Public Information (CCIP) monitors the strategy and development of the website. Report will be prepared for the Executive Board on language parity

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2008/6	Management of Internet websites	7	The executive heads of the United Nations system organizations should establish a mechanism reporting to the HLCM, with the participation of all stakeholders, for coordination purposes and to establish common policies, standards and guidelines on websites.	Executive Head	Accepted	In progress	The Web Coordination Unit (BPI/OPP/WEB) works with an informal community of practice Web4Development, which is coordinated by the CEB in Geneva. The next meeting hosted by UNESCO in Brasilia will address the issue of governance on a UN level.
2008/6	Management of Internet websites	8	The governing bodies of United Nations system organizations should request the executive heads to report to their next session on the implementation of the recommendations contained in this report addressed to the executive heads, in particular those aimed at reforming website governance, updating website strategy and policy, and implementing multilingualism.	Legislative organ	Accepted	In progress	The implementation of these recommendations will be communicated to the governing body through the existing reporting process.
2009/5	Towards More Coherent UN System Support to Africa	1	The General Assembly and the legislative bodies of the corresponding United Nations system organizations should invite the Secretary-General and the executive heads of the other United Nations system organizations to undertake a review of their respective mandates pertaining to United Nations system support to Africa, in order to assess the status of implementation, to evaluate resource, monitoring and reporting requirements for implementation and to better clarify the division of labour and responsibilities within the United Nations system and between the different organs, offices and departments of every United Nations system organization.	Legislative organ	Accepted	In Progress	This recommendation is in line with the objectives of the United Nations' reforms, which aims at avoiding duplications and resources dissemination, while ensuring a greater coherence, complementarities and coordination, in view of better efficiency and rational use of comparative advantages.
2009/5	Towards More Coherent UN System Support to Africa	3	The Secretary-General and the executive heads of the other United Nations system organizations should ensure that the proposed high-level steering committee for overseeing the activities of the RCM, providing guidance and following up on decisions and recommendations pertinent to the RCM, is established and fully operational by 2010.	Executive Head	Accepted	In Progress	The 10th RCM has highlighted the importance of a thorough analysis of the existing clusters, the harmonization of the clustering at regional, sub-regional and country level and the need for a mechanism adapted to each RECs. UNESCO expresses its readiness to fully participate in that process through the Africa Department and the UNESCO Office in Addis Ababa. More details on the implementation of this high level steering committee will be discussed during the forthcoming 11th RCM (14-15 November 2010)

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2009/5	Towards More Coherent UN System Support to Africa	6	The Secretary-General, in his capacity as Chairman of the United Nations Chief Executives Board for Coordination, should ensure that the organizations participating in the Regional Coordination Mechanism (RCM) align their planning, programming and budget cycles, work programmes and plans and priorities, as appropriate, with those of the RCM and its clusters in order to facilitate joint planning and programming, as well as the establishment of an evaluation and monitoring framework.	Executive Head	Not Applicable	-	The UNESCO programme sectors and field offices concerned of the follow-up of RCM Clusters and Sub-Clusters have been requested to ensure, in preparing their work plans for 2010-2011, that sufficient resources are allocated for the coordination of the activities planned in the thematic group for which they are responsible, including the schedule of meetings and follow up mechanisms. Moreover, work plans for the "Science and Technology" Cluster and "Education" and "Culture and Sport" Sub-Clusters have been presented to the participants of the 10th RCM meeting
2009/5	Towards More Coherent UN System Support to Africa	12	The Secretary-General and the executive heads of the other United Nations system organizations should ensure that the African beneficiary Governments are always closely engaged in the development, implementation and monitoring of the United Nations Development Assistance Frameworks, in order to foster national ownership and leadership and to enable their organizations to address the specific needs and priorities of the beneficiary countries, including the strengthening of their national institutional capacities.	Executive Head	Accepted	In Progress	The sub-regional consultation and joint planning established allow a more concerted planning of activities at the national level. UNESCO provides as well a national assistance, upon the request of Member States, for the implementation of the African Union plans of action in UNESCO's fields of competence. As a contribution to the consolidated plan of action (CPA) for science and technology in Africa, UNESCO assists 20 countries in the review or reformulation of their science, technology and innovation policy.
2009/5	Towards More Coherent UN System Support to Africa	14	The Secretary-General and the executive heads of the other United Nations system organizations should ensure that the planning, programming and budget cycles of their country programmes in Africa under the respective UNDAFs are better aligned in order to allow for more extensive joint programming and the establishment of joint monitoring and evaluation frameworks, as well as simplified reporting arrangements at the country level.	Executive Head	Accepted	Completed	Concerning the alignment of the planning, programming and budget cycles of UN system Organizations, UNESCO agrees that further progress needs to be made. Further on the part on reporting. In addition to the report to the ECA for the RCM Clusters, UNESCO reports twice a year to OSAA for the UN/SG report to the CPC and the General Assembly. In addition, regular reports are submitted to UNESCO governing bodies, including the Executive Board and the General Conference

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2009/6	Offshoring in UN System Organizations	1	The governing bodies of United Nations system organizations should request the executive heads, before offshoring services, to develop an offshoring policy which is based on the cost-benefit analysis of all sourcing options for the delivery of services and which is in alignment with the medium- to long-term corporate strategy of the organization. The policy should then be subject to the review and approval of the governing bodies. All inter-agency opportunities, including common/joint policy and project development, should be explored exhaustively before organization-based offshoring policies and projects are prepared.	Legislative organ	Not Applicable	-	Currently UNESCO has not taken the decision to offshore its activities. When it does take that decision, it will share experiences and best practices of the other UN agencies that successfully outsourced their activities to align the policy to the long term corporate strategy of the organization.
2009/8	Selection and Conditions of Service of the Executive Heads in the UN	4	The legislative bodies of the United Nations system organizations, which have not yet done so, should establish timelines for the selection process of their executive heads ending at least three months before the expiring date of the mandate of the incumbent, in order to ensure a smooth transition between the incumbent and the incoming executive head.	Legislative organ	Accepted	Implemented	Timelines have been established and now (since 2009) provide for approximately two months' transition between the nomination of the new Director General (by the Executive Board) and the end of the outgoing Director General's mandate
2009/8	Selection and Conditions of Service of the Executive Heads in the UN	5	The legislative bodies of the United Nations system organizations should request all candidates for the post of executive head to submit, together with their curriculum vitae, a certificate of good health signed by a recognized medical facility.	Legislative organ	Accepted	Implemented	As with all staff members, a medical examination before assuming duties is mandatory.
2009/8	Selection and Conditions of Service of the Executive Heads in the UN	6	The legislative bodies of the United Nations system organizations should adopt provisions to limit the terms of their executive heads to a maximum of two successive terms not exceeding five years each, if such provisions have not yet been adopted.	Legislative organ	Accepted	Implemented	This has been in place since 2005. UNESCO proffers a maximum of 2 terms of four years each.

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2009/8	Selection and Conditions of Service of the Executive Heads in the UN	7	The legislative/governing bodies of the United Nations system organizations should condemn and prohibit unethical practices such as promises, favours, invitations, gifts, etc., provided by candidates for the post of executive head or their supporting governments during the selection/election campaign, in return for favourable votes for certain candidates.	Legislative organ	Under Consideration	-	This can be seen as a member state responsibility.
2009/8	Selection and Conditions of Service of the Executive Heads in the UN	9	The legislative bodies of the United Nations system organizations should adopt provisions comprehensively addressing conflicts of interest pertaining to, and/or wrongdoing/misconduct allegedly committed by, executive heads, if such provisions have not yet been adopted.	Legislative organ	Under Consideration	-	While not explicitly provided for, this is part of the selection/scrutiny process under the responsibility of individual member states as well as governing bodies
2009/8	Selection and Conditions of Service of the Executive Heads in the UN	10	The legislative bodies of the United Nations system organizations should direct the internal oversight or ethics office/function, as appropriate, or JIU to conduct investigations into alleged cases of wrongdoing or misconduct, including retaliation and irregularities relating to financial disclosure statements, allegedly committed by executive heads of system organizations. The investigating authority should report the outcome of the investigation directly to the legislative body of the respective organization for action on the matter. The JIU, however, can undertake on its own initiative such investigations, should it so decide.	Legislative organ	Partially accepted	-	Noted for implementation should circumstances arise
2009/8	Selection and Conditions of Service of the Executive Heads in the UN	11	The legislative bodies of FAO, IAEA, ILO, IMO, UNESCO, UPU, WHO, and WIPO should establish a financial disclosure statement policy applicable to their executive heads.	Legislative organ	Under Consideration	-	In course of being implemented for all staff in positions of senior responsibility

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2009/8	Selection and Conditions of Service of the Executive Heads in the UN	12	The legislative bodies of the United Nations system organizations should establish rigorous policies regarding the acceptance of gifts, honours, decorations, etc., by their executive heads, where no such policies currently exist.	Legislative organ	Accepted	In progress	In course of being implemented for all staff in positions of senior responsibility
2009/8	Selection and Conditions of Service of the Executive Heads in the UN	13	The legislative bodies of the United Nations system organizations should include in the terms of appointment of their executive heads a provision for a possible termination allowance based on ICSC standards, where such a provision is missing.	Legislative organ	Under Consideration	-	
2009/9	Special Representatives of the S-G	1	The legislative organs are invited to adopt this benchmarking framework as a yardstick to guide and measure efforts towards a more efficient and effective organization, which would better serve the needs of countries.	Legislative organ	Under Consideration	-	
2010/1	Environmental Profile	4	The executive heads of the organizations, in consultation with the Chief Executives Board, should: (a) Put in place common administrative and financial guidelines to integrally record and report in the proper budget lines those expenditures incurred both in reducing CO2 emissions and in purchasing carbon offsets for the implementation of the Strategy for a climate-neutral UN; and (b) Improve the measurement and reporting of the environmental practices and expenditures of their organizations through the use of the environmental management accounting document developed by the United Nations/DESA so as to better disclose financial and environmental decisions.	Executive Head	Under Consideration	-	

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2010/1	Environmental Profile	6	The executive head(s) of organization(s) should negotiate, wherever appropriate, with the host country(ies) where their respective organizations are located agreements providing for support by the host country for the implementation of the plans and policies of United Nations system organizations to green their premises and offices, ultimately to be added as an annex to the headquarters agreement.	Executive Head	Under Consideration	-	-
2010/1	Environmental Profile	7	The Secretary-General, acting as Chairman of the Chief Executives Board, should: (a) Extend his leadership, with the assistance of the Executive Director of UNEP, in promoting system-wide overall in-house environmental management policies; (b) Issue a statement of his initiative through the CEB towards defining a time-bound common framework for in-house environmental strategies designed to promote compliance by its member organizations with all multilateral environmental agreements; (c) Ensure that each executive head of CEB member organizations establishes, implements, and improves an environmental management system adapted to their situation and based on an environmental management policy.	Executive Head	Under Consideration		
2010/1	Environmental Profile	8	The executive heads of those organizations participating in the United Nations centers common support services in the locations where their premises and offices are established should agree to introduce environmental considerations based on local best practices and adopt an environmental management system to be mainstreamed into the management of their common facilities and building and procurement services.	Executive Head	Accepted	In progress	A similar procedure to this recommendation is already implemented within the Nairobi common premises. BFC will continue to support efforts to implement this recommendation within our offices sharing premises with other UN agencies not least in the light of the coming FO reform

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2010/1	Environmental Profile	9	The executive heads of the Organizations of the United Nations system should define, where appropriate in consultation with their governing bodies, the legislative basis and common norms and standards applicable to their in-house environmental management system, based on best practices identified within the system. They should also ensure that their respective staff are fully aware of and responsible for this policy through the promulgation of internal instructions and information accessible to all.	Executive Head	Under Consideration		
2010/1	Environmental Profile	10	The executive heads of the United Nations system organizations involved in field activities should establish in-house sustainable procurement policies and guidelines, taking account of the local conditions of the host country and the needs of field offices.	Executive Head	Accepted	Implemented	integration of sustainability criteria as a mandatory requirements, into tender documents and their consideration in the evaluation process, ref. AM 10.2/ 3. Policies / point 3.4
2010/2	Travel Arrangements	1	The executive heads of United Nations system organizations should support the activities of the Inter-Agency Travel Network through active participation and attendance of their respective travel managers at their annual meetings and encourage the adoption of the IATN statutes stating their goals, objectives and procedures.	Executive Head	Accepted	Implemented	UNESCO supported the activities of the Inter-Agency Travel Network through the participation and attendance of the Travel Manager in 2010 IATN meeting held in London. UNESCO has taken the initiative to review travel procedures as a result of the agenda items presented in this meeting.
2010/2	Travel Arrangements	3	The executive heads of United Nations system organizations should ensure, where this has not already been done, the exploitation of all available options to revise and upgrade their ERP system travel modules.	Executive Head	Accepted	In progress	UNESCO ERP system travel module is SAP-version 6.0 from 2002 and upgrades are continuously being undertaken for improvements.
2010/2	Travel Arrangements	4	The executive heads at United Nations system organizations should ensure that information on travel policies (including entitlements and procedures) is updated and made easily available to staff.	Executive Head	Accepted	Implemented	The Financial Policies and Compliance department provides related training in cooperation with the Management Information System department. In addition, UNESCO holds once a year a meeting with the travel agency and the concerned staff, to ensure comprehension of the policies and its compliance. UNESCO issued a Travel Newsletter bi-monthly with travel information and there is a dedicated travel website.

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2010/2	Travel Arrangements	5	The executive heads of United Nations system organizations should ensure inclusion in the travel arrangements workflow of provisions for the staff member to indicate, thereby assuming responsibility, that he/she has undertaken the required security training and requested security clearances, obtained medical clearance for travel when applicable, requested the required visas and possesses a valid UNLP, should such requirements not be in place.	Executive Head	Accepted	Implemented	Reservations can be made prior obtaining the Security Clearance or obtaining the Medical Clearance. This allows obtaining the cheaper rates. The ticket is bought after the approval of the Administrative Officer, who verifies if the Security Clearance has been issued. Staff members have a tendency to obtain their security clearance before asking for rates and reservations.
2010/2	Travel Arrangements	6	The executive heads of United Nations system organizations and other international organizations using a city as a gateway for travel should reach agreement to jointly negotiate for preferential airfares, should they not have done so.	Executive Head	Accepted	Implemented	UNESCO negotiates directly with the airlines. We only negotiate with airlines that are most frequently used due to time restraints.
2010/2	Travel Arrangements	7	The executive heads of United Nations system organizations should incorporate procedures accepting, self-certification of the travel as authorized, for those travel claims for which no additional funds have been requested by the traveller.	Executive Head	Accepted	Implemented	This has already been incorporated in the financial rules of UNESCO.
2010/2	Travel Arrangements	8	The executive heads of United Nations system organizations should strengthen procedures, if this has not already been done, imposing severe penalties for cases of administrative fraud.	Executive Head	Accepted	Implemented	There are salary deductions in case of fraudulent travel claims. Staff Rules severely sanction fraudulent claims, if committed and proven beyond reasonable doubt, by a staff member could result in instant dismissal.
2010/2	Travel Arrangements	9	The governing bodies of United Nations system organizations should request the executive heads to provide reports on travel expenditures by reporting period and steps taken to rationalize travel costs.	Legislative organ	Accepted	Implemented	UNESCO is in compliance with this recommendation.
2010/3	Ethics	2	The executive heads should ensure that the post of head of the ethics office in their respective organizations has ethics qualifications and experience as a requirement, and this should be included in the job description for the post and in the vacancy announcement.	Executive Head	Accepted	Implemented	Both the Ethics Advisor and the Ethics Officer have relevant experience in organizational ethics at international institutions prior to their arrival at UNESCO.

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2010/3	Ethics	3	The executive heads should ensure that the vacancy for the appointment of the head of the ethics office in their respective organizations is open to both internal and external candidates on an equal basis, and that the vacancy announcement is widely publicized.	Executive Head	Accepted	Implemented	The Ethics Officer position was announced externally and we received more than 300 interested candidates. We whittled the number down to six to interview, all of whom were external to the Organization. However, this recommendation may also conflict with the Staff Rules and Regulations of the Organization which may provide preference to internal candidates in the future.
2010/3	Ethics	4	The executive heads should ensure that the vacancy announcement for the appointment of the head of the ethics office in their respective organizations is prepared in full consultation with the staff representatives.	Executive Head	Under Consideration		We support this recommendation in principle, however we note that it lacks clarity on what the competencies would be required at the staff committee level to ensure added value in the preparation of the vacancy announcement.
2010/3	Ethics	5	The executive heads should ensure that a staff representative serves on the appointment board for the selection of the head of the ethics office.	Executive Head	Under Consideration		We support this recommendation and agree that the ethics function requires the support and the participation of the employees and therefore considers that it is useful for a staff representative to be duly consulted in the selection process.
2010/3	Ethics	6	The legislative bodies should direct their respective executive heads to apply term limits to the appointment of the head of the ethics office, which should be a nonrenewable appointment of seven years, or no more than two consecutive appointments of four or five years, with no possibility of re-employment by the same organization.	Legislative organ	Accepted	In progress	We strongly support this recommendation. To ensure independence from other services, it is imperative that executive heads apply term limits. Our recommendation would be for a non-renewable appointment over a seven year term which would offer both stability and ensure independence. At present, a probation period of 12 months is required for the Ethics Advisor, which is then extended to three years. Please note, that HRM informed the Ethics Office that this may change in the future. After discussions with some partners we may change our opinion on that recommendation. We may suggest that the ethics Advisor to be appointed for 2 terms of 4 years to ensure that the appointed person does not have an efficiency problem.
2010/3	Ethics	7	The legislative bodies should direct their respective executive heads to ensure that the head of the ethics office submits an annual report, or a summary thereof, unchanged by the executive head, directly to the legislative body, together with any comments of the executive head thereon.	Legislative organ	Accepted	Implemented	We support this recommendation and will be publishing an annual report to be presented to the Director-General. We believe that the Director-General should present the Report to the UNESCO Executive Board planned for early 2011. The DG should/will not be allowed to change substantive elements
2010/3	Ethics	8	The legislative bodies should direct their respective executive heads to ensure that the head of the ethics office has informal access to the legislative bodies which is enshrined in writing.	Legislative organ	Under Consideration		We support this recommendation in principle as informal access permits us to raise extremely serious or sensitive issues directly with the legislative bodies. However, this needs to be handled extremely carefully to avoid politicization, undue influence, or the impression that we are taking decisions due to pressure from Member States.

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2010/3	Ethics	9	The executive heads of United Nations system organizations who have not already done so should expedite the process of seeking membership for their respective organizations in the United Nations Ethics Committee.	Executive Head	Accepted	Implemented	We cannot join the UN Ethics Committee as the Head of the Committee has the authority to alter decisions taken by an Ethics Advisor who is a member; this would affect the autonomy of agencies such as UNESCO. We fully participate in the system-wide network of ethics officers which provides an appropriate forum for establishing a coherent application of ethics standards and policies across the UN System.
2010/3	Ethics	10	The executive heads should ensure that mandatory ethics training is provided to all staff of their respective organizations, and should take the lead by participating in this training, including mandatory refresher courses that should take place every three years.	Executive Head	Accepted	Implemented	We support this recommendation as it is a key function in order to fulfill our mandate. We aim to train all UNESCO employees by the end of year 3 of the Ethics Office. After that, we will definitely explore the option of providing refresher courses both online or in person. To date, the Ethics Office has trained in its first 16 months approximately 650 UNESCO employees which include staff at Headquarters and in the Field Offices and Institutes. We also have already scheduled more than 15 Field Offices to train in 2011 and will try to cover all sectors and central services at Headquarters.
2010/3	Ethics	11	The executive heads should undertake biennial staff surveys on integrity awareness and publicize the results on the intranets of their respective organizations.	Executive Head	Accepted	Partially implemented	We support this recommendation and would like to make it known that this is in the pipeline. However, we do not feel that it has any added-value at present due to the fact the Ethics Office is a relatively new office. Once the first initial training phase has been fulfilled, we will then conduct surveys and publish the findings on our portals
2010/3	Ethics	12	In cases where a prima facie case of retaliation or threat of retaliation has been found by the organization's ethics office and the internal oversight office declines to undertake the investigation, the executive head, or the head of the ethics office, should refer the matter to the Joint Inspection Unit for investigation.	Executive Head	Not Accepted	-	We do not support this recommendation as we are concerned that by approaching the JIU for investigation may undermine the independence and autonomy of the Ethics Office. At UNESCO, if such a situation arises, there is an informal agreement to refer the matter to the Oversight Advisory Committee. We intend to formally adopt this agreement in the coming months.
2010/3	Ethics	13	The executive heads of those organizations that have not already done so should introduce a comprehensive financial disclosure policy as a matter of urgency, including annual review and random verification by the respective ethics offices of the financial disclosure statements of all officials concerned.	Executive Head	Accepted	In progress	We support this recommendation and a UNESCO Financial Disclosure Policy is currently under development. It shall be fully implemented by the end of 2011.
2010/3	Ethics	14	Executive heads should ensure that the head of the ethics office in their respective organizations is a member of the senior management group and participates in all of its meetings, and should promulgate an administrative instrument to that effect.	Executive Head	Under Consideration	-	We generally support this recommendation. However, we have some reservations as we feel participation in such meetings may compromise our ability to analyse and respond impartially to a complaint derived from a decision taken at a senior management meeting.

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2010/3	Ethics	15	The executive heads should hold an annual "town hall" meeting with the staff including a specific agenda item on ethics.	Executive Head	Accepted	Implemented	we have already hosted a town hall meeting at HQ with great success in the framework of the "60 minutes" and we will look to repeat the experience in the future. For offices in the field, we have organized a video conference call on the Ethics Office and our activities, which we may look to repeat for other offices in the future. During meeting hold with all UNESCO employees in November 2010,
2010/3	Ethics	16	The legislative bodies should direct their respective executive heads to file a financial disclosure statement, which should be reviewed in the same manner as for all other staff members who are required to file such statements.	Legislative organ	Accepted	Pending	We support this recommendation and intend on implementing it when the UNESCO FDP comes into force. The Ethics Office will make a FDP whereby the Director-General shall file a statement which shall be reviewed by the Ethics Advisor.
2010/3	Ethics	17	The legislative bodies should direct their respective executive heads to put forward proposals for an internal mechanism to be established that would set out the modalities for the ethics office and/or the internal oversight service to investigate or undertake reviews of allegations brought against the executive head of the organization, including reporting the outcome of the investigation or review directly to the respective legislative body.	Legislative organ	Accepted	Implemented	We support this recommendation. We believe this is governed through the mandate of the UNESCO Oversight Committee. We agree that for the sake of transparency; the investigation should be done by an external investigatory body
2010/4	ERM	1	Executive heads should adopt the first nine benchmarks set out in this report with a view to ensuring that the ERM approach is accepted and implemented in line with best practices.	Executive Head	Accepted	In progress	The first five benchmarks have been adopted and the other four are in progress. UNESCO adopted ERM and a Risk Management Committee was established reporting to the Senior Management Team.
2010/4	ERM	2	Governing bodies should exercise their oversight role regarding the adoption of ERM benchmarks set out in this report, the effectiveness of implementation and the management of critical risks in their respective organizations.	Legislative organ	Accepted	In progress	Risk Management at UNESCO is overseen by the Oversight Advisory Committee who will report to the 186th session of the Executive Board in May 2011.
2010/5	Audit	1	The internal audit/oversight head should review, at least every three years, the content of the internal audit charter and FRR pertaining to internal audit for compliance with the International Standards for the Professional Practice of Internal Auditing and present the results of such a review to the executive head and the oversight/audit committee, and any proposed change should be submitted to the legislative/governing body for approval, in order to enhance the independence, role, status and functional effectiveness of the audit function.	Head of Internal O/sight	Accepted	Implemented	This process is in place at UNESCO

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2010/5	Audit	2	The internal audit/oversight heads at the United Nations organizations should confirm the independence of the internal audit function annually to the audit/oversight committee, which should report to the legislative/governing body on any threat to or interference with the independence of the internal audit activity and suggest remedial measures, so as to enhance its effectiveness.	Head of Internal O/sight	Accepted	Implemented	This process is in place at UNESCO
2010/5	Audit	3	The legislative/governing bodies should direct the executive heads of the United Nations system organizations concerned to facilitate the submission of the internal audit planning and audit results to the audit/oversight committees, where appropriate, for the latter's review.	Legislative Organ	Accepted	Implemented	This process is in place at UNESCO
2010/5	Audit	4	The executive heads of United Nations organizations should ensure that audit staff are selected in accordance with staff regulations and rules, based on audit qualifications and experience as the main selection criteria. These staff should be selected independently from management and administrative influence, so as to ensure fairness and transparency, increased effectiveness and independence of the internal audit function.	Executive Head	Accepted	Implemented	This process is in place at UNESCO
2010/5	Audit	5	The internal audit/oversight heads should ensure that recruited staff possess audit or other relevant experience as well as professional certification in audit or accounting at entry level/promotion, in line with best practices.	Head of Internal O/sight	Accepted	Implemented	This process is in place at UNESCO
2010/5	Audit	6	The audit/oversight committees should, as appropriate, review the risk-based needs and planning process of the internal audit and provide guidance on how to improve it.	Oversight Committee	Accepted	Implemented	This process is in place at UNESCO

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2010/5	Audit	9	Senior management and internal audit/oversight heads should, as appropriate, improve their systems to follow up the implementation of audit recommendations in line with best practices including electronic tracking, monitoring, reporting to executive heads or a management committee at least biannually and to governing/legislative bodies annually, and disclosure of non-implemented high-risk audit recommendations. For the same reason, senior management should ensure timely provision of information on the status of implementation of recommendations to the internal audit/oversight heads. Necessary resources should be allocated to strengthen/establish the system or approval should be sought from legislative/governing bodies to that end.	Head of Internal O/sight	Accepted	Implemented	This process is in place at UNESCO
2010/5	Audit	11	The legislative bodies should request the independent audit/oversight committees at United Nations system organizations to review the performance and mandate/audit engagement of external auditors at least every five years, in consultation with the executive heads, and to submit the outcome of such review to the legislative/governing bodies as part of their annual report.	Legislative Organ	Under Consideration	-	
2010/5	Audit	12	The legislative bodies of the United Nations system organizations should, after consulting the independent audit/oversight committee, select an external auditor among competitive and interested supreme audit institutions (SAIs) for a term of four to six years, not immediately renewable. Candidacies should be screened by a subsidiary committee of the legislative/governing body against established criteria/requirements including rotation and geographical representation.	Legislative Organ	Accepted	Partially implemented	This process is largely in place at UNESCO

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2010/5	Audit	13	To enhance accountability and transparency, the legislative/governing bodies should require that the financial statements be finalized no later than three months after the end of the financial period to enable the external auditor to submit his/her report, first to the audit/oversight committee and then, no later than six months after the end of the financial period to the legislative/governing body, and to have it published on the website of the organization.	Legislative Organ	Under Consideration	-	
2010/5	Audit	14	The legislative/governing bodies in the United Nations system organizations direct the executive heads at each organization to inform them of all third-party audit/verification requests, after consulting the audit/oversight committees and the external auditors.	Legislative Organ	Not Accepted	-	Third party verification requests are minimal and effectively addressed by existing processes
2010/5	Audit	15	To enhance accountability, controls and compliance, the legislative bodies should revise the mandates of audit/oversight committees to include the review of both internal and external auditors' performance as well as other responsibilities, including governance and risk management.	Legislative Organ	Under Consideration	-	
2010/5	Audit	16	The legislative bodies should require that the charter of the audit/oversight committees be reviewed regularly, at least every three years, and any change be submitted for the approval of the legislative bodies.	Legislative Organ	Accepted	Implemented	This process is in place at UNESCO
2010/5	Audit	17	The legislative/governing bodies should elect/appoint the audit/oversight committee members, the number of whom should vary between five and seven members with due regard to professional competency, geographical distribution and gender balance so as to represent the governing bodies' collective interests. The candidates should be screened by a committee, unless the audit/oversight committee is a subcommittee of the legislative/governing bodies, to ensure compliance with the said requirements, including independence before their appointment.	Legislative Organ	Accepted	Implemented	UNESCO applies a number of best practices in this regard. Per General Conference-approved Terms of References, the Oversight Committee is appointed by the Director General.

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2010/5	Audit	18	To ensure transparency and disseminate best practices, the chair of the audit/oversight committee should submit at least one annual report directly to legislative/governing bodies with separate comments by executive heads, if any, which should be published on the website of the organization, in line with best practices.	Oversight Committee	Accepted	Implemented	This process is in place at UNESCO
2010/6	IPSAS	1	The legislative bodies should request their respective executive heads to issue regular progress reports on the implementation status of IPSAS.	Legislative organ	Accepted	Implemented	Progress reports have been issued throughout the period of the project
2010/6	IPSAS	2	The legislative bodies should provide the support, staffing and funding required to ensure successful and effective transition to IPSAS.	Legislative organ	Accepted	Implemented	Funding and resources have been provided
2010/6	IPSAS	3	The Executive Heads should ensure that the set of 16 best practices identified in the present JIU report is applied when implementing the IPSAS project.	Executive Head	Accepted	Implemented	The 16 best practices have all been given consideration at the appropriate time during the project. The vast majority have been put into practice as required within the UNESCO context.
2010/7	Trust Funds	1	The legislative bodies of the United Nations system organizations should strengthen the integrated management of the regular budget and extrabudgetary resources in order to ensure that the extrabudgetary resources, including the trust funds, are in line with the strategic and programmatic priorities of the organizations.	Legislative organ	Accepted	Implemented	Much attention has focused on this in recent years, most notably the clear linkage of extrabudgetary projects to MLAs and their integration into SISTER. Continued reinforcements are underway.
2010/7	Trust Funds	2	The legislative bodies of the United Nations system organizations should invite all donors to respond favourably to the efforts made by the organizations to increase the portion and volume of thematic trust funds and other types of pooled funds, in order to facilitate more efficient trust fund management.	Legislative organ	Under Consideration	-	Pending
2010/7	Trust Funds	3	The executive heads of the United Nations system organizations should ensure that risks related to trust funds are assessed, and measures are taken to manage them.	Executive Head	Under Consideration	-	Pending

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2010/7	Trust Funds	4	The executive heads of the United Nations system organizations should review, consolidate and update existing legal instruments relating to the administration and management of trust funds in their organizations, and ensure that they are available to and accessible by all staff concerned in a user-friendly format.	Executive Head	Under Consideration	-	Under consideration
2010/7	Trust Funds	6	The legislative bodies of the United Nations system organizations should review the harmonized cost recovery policies and principles for trust funds and activities financed by other extrabudgetary resources, once they have been agreed within the CEB, with a view to updating the cost recovery policies of their organizations accordingly.	Legislative organ	Under Consideration	-	Once agreed within the CEB, this will be undertaken
2010/7	Trust Funds	7	The executive heads of the United Nations system organizations should ensure that their current and future ERP systems can provide the required financial data for managing, monitoring and reporting on trust funds and trust-fund-financed activities.	Executive Head	Under Consideration	-	Under consideration
2010/7	Trust Funds	8	The executive heads of the United Nations system organizations should review and update the provisions for delegation of authority with regard to trust fund management with a view to adjusting to the changing and increasing role of the regional and country offices.	Executive Head	Under Consideration	-	Under consideration
2010/7	Trust Funds	9	The executive heads of the United Nations system organizations should ensure that training programmes for field staff include adequate training on trust fund administration and management.	Executive Head	Accepted	Implemented	Such training is provided to Administrative and programme staff
2010/7	Trust Funds	10	When preparing their internal audit plan, the heads of internal audit in the United Nations system organizations should ensure that appropriate attention is given to the risks directly related to the operation and management of trust funds, including, but not limited to, large trust funds.	Executive Head	Accepted	Implemented	These risks are included in annual audit planning