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**Executive Board  
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## **REPORTS BY THE JOINT INSPECTION UNIT**

Agenda item 7



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## **REPORTS BY THE JOINT INSPECTION UNIT RELEVANT TO THE WORK OF WFP AND THE EXECUTIVE BOARD**

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## NOTE TO THE EXECUTIVE BOARD

**This document is submitted for consideration to the Executive Board.**

Pursuant to the decisions taken on the methods of work by the Executive Board at its First Regular Session of 1996, the documentation prepared by the Secretariat for the Board has been kept brief and decision-oriented. The meetings of the Executive Board are to be conducted in a business-like manner, with increased dialogue and exchanges between delegations and the Secretariat. Efforts to promote these guiding principles will continue to be pursued by the Secretariat.

The Secretariat therefore invites members of the Board who may have questions of a technical nature with regard to this document, to contact the WFP staff member(s) listed below, preferably well in advance of the Board's meeting. This procedure is designed to facilitate the Board's consideration of the document in the plenary.

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## BACKGROUND

1. The Joint Inspection Unit (JIU) was established by United Nations General Assembly resolution 2150 (XXI) in 1966, and began work in 1968. It is composed of 11 inspectors with broad powers of investigation in all matters bearing on the efficiency of services and the proper use of funds by the United Nations system. The JIU evaluates whether activities undertaken by “participating organizations” are carried out in the most economical manner and ensures that optimum use is made of resources available for carrying out these activities.
2. The participating organizations of the Joint Inspection Unit are the United Nations, its affiliated bodies and 14 specialized agencies which accept the JIU Statute. By virtue of its dual parentage, i.e., the United Nations and FAO, WFP is a “participating organization”. Reports of the Unit are addressed to the Executive Heads of participating organizations for subsequent transmission to the legislative bodies of these organizations.
3. The Executive Board, by its decision 1998/EB.A/7, recommended that the Bureau review future JIU reports and present its observations for the Board’s consideration. The Secretariat presented to the Bureau a summary report containing the main findings of, and comments on, those JIU reports issued in 1998 which are of direct relevance to the work of WFP. The Bureau hereby forwards the aforementioned Secretariat’s summary to the Board, for consideration.

## REPORTS RELEVANT TO THE WORK OF WFP AND THE EXECUTIVE BOARD

4. Of the five reports issued in 1998, only one is relevant to the work of WFP and the Executive Board.

### **JIU/REP/98/2: More Coherence for Enhanced Oversight in the United Nations System**

5. The main objective of the report is to increase the effectiveness of oversight within the United Nations system for both individual organizations and the United Nations system. Inspectors define oversight as important for the continuing process of change and reform under way in the United Nations system. It has been observed that ad hoc and incremental efforts to strengthen oversight in the system have been effective for some organizations. However, most efforts have been unable to address what is described as a “lack of coherence in the oversight infrastructure of the United Nations system”. Specific problems which have emerged include an excessive dependence on oversight mechanisms to remedy shortcomings. According to the authors, this situation has resulted in “oversight indigestion” on the part of Member States and a blurring of the classical distinction between internal and external oversight functions.
6. The report finds great diversity within the United Nations system regarding the structure and conduct of internal oversight. It is further suggested that this diversity is not effective in ensuring functional coordination among the different elements of internal



oversight, such as audit, investigation, inspection, evaluation and monitoring. Although the report notes that a single unified oversight mechanism for the United Nations system would be neither practicable nor desirable, it does identify a need for more information in a comparable format and a common understanding of oversight throughout the system.

7. The report makes a number of recommendations; these are summarized and commented below.

***i) Submission by the Executive Director to the Executive Board of agreed plans for conducting and coordinating internal oversight***

This recommendation is already in effect at WFP through the biennial WFP Budget which contains an outline of the plans and priorities of each unit, and a detailed indication of the number of staff and the financial requirements.

***ii) Submission of an annual consolidated summary of internal oversight activities which among other things focuses on key actions and decisions required by Executive Heads and the Executive Board***

The Executive Director already submits to the Board, on a biennial basis, select reports prepared by the Office of Evaluation (OEDE) and the Office of the Inspector-General (OEDI). These reports contain issues addressed and recommendations made. Although reports prepared by the Office of Internal Audit (OEDA) are not individually submitted to the Board, they are made available to the External Auditor, who reports to the Executive Board on a biennial basis.

In his comments on this same report, the United Nations Secretary-General shares the view that continuous pressure for the provision of information through internal oversight reports gives impetus to increased micro-management, and that there is a risk of reducing the effectiveness of internal oversight if legislative bodies too frequently request specific internal oversight reviews to be conducted and reported on. WFP fully supports the Secretary-General's view that such requests should be made judiciously.

***iii) Include description of good practices of internal and external oversight mechanisms in reports to legislative organs***

WFP fully supports the recommendation and would like to address this issue in the form of shared experiences or "lessons learned" from other oversight services within the United Nations system. This could be achieved at meetings of the Consultative Committee on Administrative Questions (CCAQ) and through evaluation and internal audit offices within the United Nations system.

***iv) Pursuant to recommendation ii), JIU carries out a periodic analysis of the consolidated annual summary reports in order to identify system-wide issues***

As cautioned by the Advisory Committee on Administrative and Budgetary Questions (ACABQ), the compilation of annual summary reports into yet another voluminous document may contribute to unnecessary duplication of oversight reports and may in fact exacerbate the "oversight indigestion" experienced by Member States. At the present time, through its annual review of the JIU work plan, WFP provides suggestions on issues and problems that are of common system-wide interest.



***v) Foster a stronger professional oversight community and enhance dialogue among oversight partners***

WFP agrees with these recommendations and anticipates that these issues will be addressed particularly through the activities of the Administrative Committee on Coordination (ACC), as highlighted in the comments of the Secretary-General.

8. In 1998, the following additional four reports were issued by the JIU:

**JIU/REP/98/1: Fellowships in the United Nations System**

**JIU/REP/98/3: The United Nations University: Enhancing its Relevance and Effectiveness**

**JIU/REP/98/4: United Nations System Common Services at Geneva: Part 1: Overview of Administrative Cooperation and Coordination**

**JIU/REP/98/5: United Nations Office for Project Services (UNOPS): Broader Engagement with United Nations System Organization**

