



Inspector
General's
Office

Inspector General's Office, Strategic Oversight
Bureau de l'Inspecteur Général, Contrôle Stratégique

Catalogue of Independent Oversight Products

July 2023

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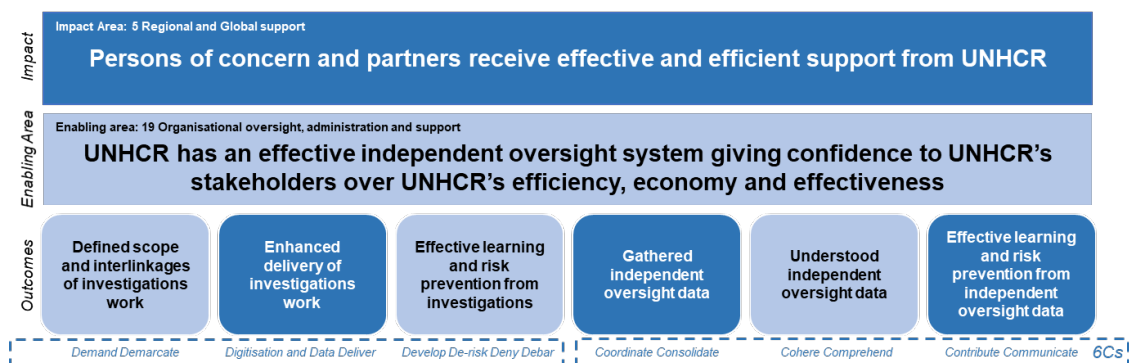
1. Executive summary

1.1. Introduction and background

1. Independent oversight functions play an important and specific role in fostering accountability, integrity, transparency and continued improvement. They provide independent assurance to the High Commissioner, governing bodies, and other stakeholders on the effectiveness and efficiency of UNHCR operations and use of resources; the management of key risks; opportunities seized; achievements, challenges and areas in need of improvement; as well as the integrity of its operations and its workforce.
2. UNHCR's [Policy on Independent Oversight](#) sets the framework within which this oversight is provided, including the complementary roles played by independent oversight entities and their respective outputs.
3. UNHCR's independent oversight landscape, in common with the wider UN, is complex and multifaceted. It has a range of functions and entities working across different professions, producing different outputs and products. Each has a separate status and exists within the wider UN and UNHCR legal and policy framework.

1.2. Purpose of this report

4. This report forms part of the strategy of the Inspector General's Office (IGO) to ensure the effectiveness of UNHCR's independent oversight system:



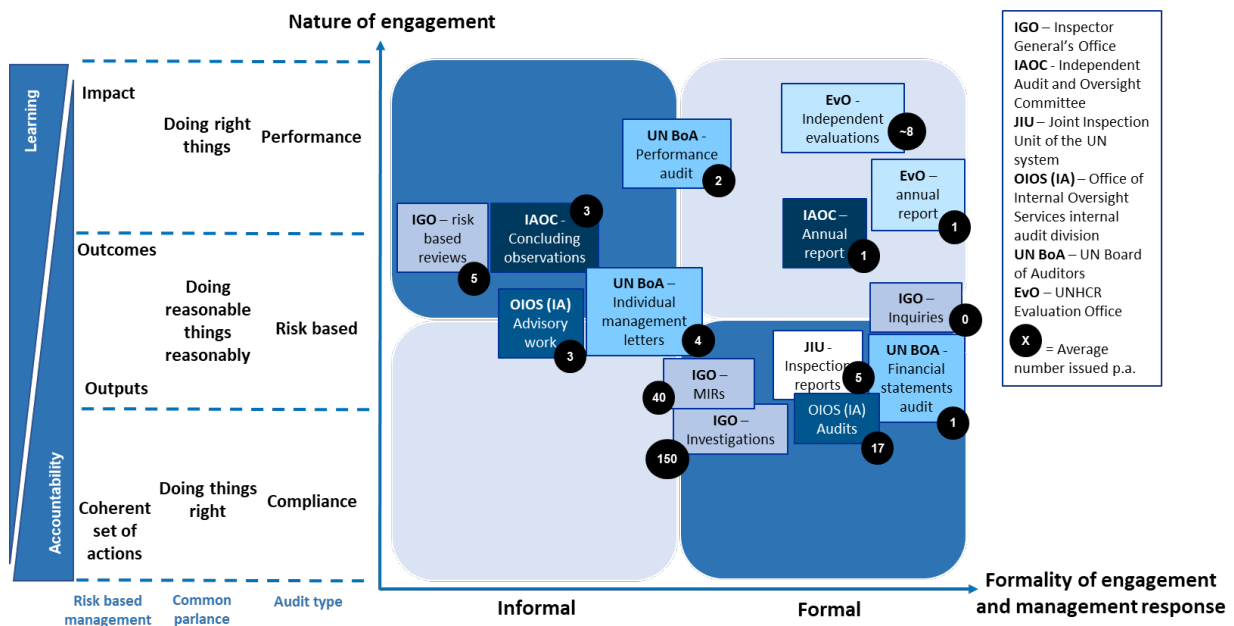
5. Specifically, it seeks to catalogue the outputs from independent oversight, setting out how they individually and collectively act as a comprehensive and balanced oversight system. It also seeks to provide a guide to stakeholders and users of independent oversight products over the various documents published, their standing, use and significance.

1.3. Conclusion

6. Independent oversight in UNHCR comprises a range of activities undertaken through different professions and associated standards; within individual and in some cases partially overlapping mandates; asking different questions of UNHCR; producing varied forms of oral, written, online and digital products; with varying levels of formality and follow up; and with different expectations of UNHCR management.
7. Whilst this system appears complex, all independent oversight providers ultimately provide assurance to UNHCR over the risks to the achievement of its objectives and areas of non-

compliance with its rules. All independent oversight providers seek responses (of varying levels of formality) to ensure UNHCR's management team responds to these identified risk and compliance challenges.

8. Categorizing the work of independent oversight providers using criteria of the nature of the engagement undertaken (from simpler, compliance questions to more complex policy questions) and level of formality of the report and the expected response from UNHCR management, produces the following map¹:



1.4. Key points

9. The key points in this report are:
- The independent oversight providers' work can be seen as an overall system, which has evolved over time in UNHCR, and has a range of different entities working across different mandates and professions.
 - The independent oversight providers' work can be mapped and categorized.
 - The oversight work requires a balance of different mandates, remits, products and levels of formality of approach to ensure risks and compliance issues faced by UNHCR are addressed effectively.
 - There are legitimate shared areas of mandate, tools and products between the oversight providers, and these are complementary.
 - The IGO has the mandate to ensure the overall coherence and effectiveness of the oversight system.
 - The IGO has a range of oversight tools at its disposal, from the informal risk-based review to the more formal inquiry, management implication report (MIR) and investigation. The IGO selects these tools to ensure a balance of independent oversight and the system's overall effectiveness.

¹ Note the map shows approximate average of products issue per annum 2022 and 2023. Evaluations and OIOS include all types of substantive products issued by each entity.

2. Independent oversight products

2.1. Introduction

10. Independent oversight functions play an important and specific role in fostering accountability, integrity, transparency and continued improvement. They provide independent assurance to the High Commissioner, governing bodies, and other stakeholders on the effectiveness and efficiency of UNHCR operations and use of resources; the management of key risks; opportunities seized; achievements, challenges and areas in need of improvement; as well as the integrity of its operations and its workforce.
11. UNHCR's [Policy on Independent Oversight](#) sets the framework within which this oversight is provided, including the complementary roles played by independent oversight entities and their respective outputs.
12. This document complements the policy by providing an overview of the methods of engagement and communication – both those that are specific to each entity, and others which are commonly used across the group.
13. This document aims to provide greater clarity regarding the range of outputs of independent oversight providers, and expectations from UNHCR management as to the expected response and follow up to these products. An overview of these products, noting documents that include recommendations or suggestions/advice, the level of tracking of these, and publication modalities, is included in the opening segment of each section as well as an overview of all products in [Annex I – Overview of independent oversight products](#).

2.2. Internal independent oversight products

14. While independent in nature, all third line oversight providers interact with management and other stakeholders on an ongoing basis through a range of engagements. These include engagements that are specific to each oversight entity, often requiring a specific response from management, as well as a range of less formally defined contacts.
15. Engagements that are specific to each oversight entities constitute the bulk of oversight providers' visible and quantifiable output. Other – less formally defined – engagements serve as an important tool for oversight entities to raise issues discreetly, flagging softer observations and concerns for their consideration and further contributing to maintaining a relationship of trust with stakeholders.

Entity-specific products

16. Entity-specific engagements are summarized in the following table and explained below in this section of the document.

Entity	Product	Recommendation	Suggestion / Advice	Implementation tracking level	Publication
Internal independent oversight providers					
IGO	Reporting findings of an investigation			N/A	Restricted
	Reporting findings of an inquiry	X		Recommendation	Restricted
	Management Implication reports	X		Response	Restricted
	Risk based reviews		X	Broad	Restricted
	Governance reporting			N/A	Public
EVO	Independent strategic evaluations	X		Recommendation	Public
	Governance reporting			N/A	Public
OIOS	Advisory reports		X	None	Restricted
	Audit reports	X		Recommendation	Public
	Governance reporting			N/A	Public

2.2.1. Inspector General's Office

Overview

17. The Inspector General's Office (IGO), in pursuing its roles and responsibilities outlined in paragraph 55 of UNHCR's [Policy on Independent Oversight](#) (2019), produces a range of products. These are focused, apart from direct investigations, mainly on providing meaningful learning arising from its activities and constitute an independent advisory resource for management to address key challenges faced by UNHCR. These outputs are grounded in the [Policy on Independent Oversight](#), as complemented by the Administrative Instruction on Conducting Investigations in UNHCR (2019).
18. Reporting the findings of investigations and inquiries, together with Management Implication Reports (MIRs) and risk-based reviews constitute the bulk of the IGO's products directed at UNHCR's management. These documents may require follow-up action and, in the case of inquiry and management implication reports, a response within a set timeframe (habitually one month from date of receipt). This response, in turn, will determine the closure of the matter at hand by the IGO.
19. These are complemented by reports and updates to UNHCR's Executive Committee which periodically summarize the activities and outputs of the Inspector General's function.

Reporting the findings of an investigation

20. Closure Notes and Closure Reports are issued in line with sections B and C of the Administrative Instruction on Conducting Investigations in UNHCR when a) the Investigation Service is unable to proceed with an investigation for a range of reasons and b) an investigation has been completed and has determined that the allegation(s) are unfounded or cannot be substantiated. Both documents are confidential internal documents.
21. Investigation Reports are issued in line with section D of the Administrative Instruction on Conducting Investigations in UNHCR when an investigation has been completed and the established facts indicate that the subject engaged in conduct that may amount to misconduct.

These reports are shared with management in line with paragraph 99 of the Administrative Instruction on Conducting Investigations in UNHCR.

22. Investigation reports do not generally include recommendations, advice or suggestions, though findings therein may lead management to initiate disciplinary proceedings in line with the Administrative Instruction on Misconduct and the Disciplinary Process.
23. Where the outcome of an investigation highlights opportunities for learning and risk mitigation, this will be outlined in MIRs – see below.

Reporting the findings of an inquiry

24. Inquiry reports are issued in accordance with paragraphs 18 to 22 of the [Policy on Independent Oversight](#) and may be conducted:
 - In response to incidents involving fatalities of UNHCR personnel or violent attacks on UNHCR personnel, operations or premises where these fatalities, major injuries or large-scale damages result in actual or potential reputational damage or major financial or material losses to UNHCR.
 - As research into matters or other events that could directly impact, or pose a serious risk to, the Organization's responsibilities, reputation, interests or operations.
25. In both types of inquiries, the report will outline findings and may include recommendations for management. These are approved by the Inspector General and are submitted to the High Commissioner for a decision regarding follow-up action. Following this, the IGO will track the implementation of recommendations.

Management implication reports (MIRs)

26. MIRs are issued in line with paragraphs 25(e) and 55(g) of the [Policy on Independent Oversight](#) and paragraphs 8(e) and 44 of the Administrative Instruction on Conducting Investigations in UNHCR. MIRs are a tool to promote broader learning and risk mitigation gleaned from the specifics of an investigation or other IGO engagement. For example, weaknesses or gaps in the application of policies or procedures, or other risks identified, are analysed to develop recommendations for management to improve performance.
27. MIRs are addressed in the form of a memorandum to the relevant senior manager(s), typically the Representative of field operations, or Division/Bureau Director as appropriate, and can be distributed to a wider audience as relevant to the issue at hand. Recipients are requested to provide a response to MIRs and recommendations included therein within a set timeframe (habitually one month from date of receipt, but this is flexible depending on the nature of the issues or risks raised).
28. This response does not need to confirm the completion of specific actions but rather present a credible management response to the issues and risks highlighted in their area of responsibility. Upon receipt of the response, the IGO confirms its judgement over the reasonableness of the response and the closure of the matter at hand.

Risk-based reviews

29. Risk-based reviews are issued in line with paragraphs 55(f)(ii) and 55(g) of the [Policy on Independent Oversight](#). These reports, provided to the High Commissioner, Senior Executive Team, management and/or other personnel, identify and advise on matters of important strategic and reputational risk, and on matters aimed at promoting an ethical work environment and improving the integrity, governance, effectiveness, and efficiency of the organization.
30. Risk-based reviews do not require a formal response from management, though suggestions/advice included therein should be considered by recipients in determining future action.

Governance reports

31. The Inspector General provides periodic reports and updates to [UNHCR's Executive Committee](#) as mandated in paragraph 55(f)(iii) of the [Policy on Independent Oversight](#) and requested by the Executive Committee through A/AC.96/1021 (paragraph 24(e)).² In line with this Executive Committee decision, these reports and updates provide UNHCR's governing body with an overview of the work of the Inspector General's Office, including inquiries, investigations and other activities, the number of such types of engagements, the average time taken to complete investigations and a description of related disciplinary action.

2.2.2. Evaluation Office (EvO)

Overview

32. UNHCR's [Evaluation Policy](#) (2022) governs the conduct of the evaluation function and defines the scope, and roles and responsibilities of those involved in evaluations. The policy ensures evaluation is founded on the principles of impartiality, credibility and utility to objectively and credibly demonstrate the results of UNHCR's work, advocate for persons for concern, and drive innovation and improve the effectiveness and efficiency of its interventions.
33. All evaluations are conducted as a partnership between the [UNHCR Evaluation Office](#) (EvO) and the concerned Bureau, Office and/or Division, who play a critical role in a successful evaluation process. Evaluations are scoped and defined jointly between the EvO and concerned Bureaux, Divisions and country offices, and carried out by external consultants with technical advice and/or quality assurance from UNHCR staff.
34. Evaluations can be broadly classified into two categories:
 - Independent strategic evaluations at the global level, commissioned, funded and managed by the Evaluation Office.
 - Divisional, sector, regional or country level evaluations, proposed and initiated by management and co-managed by the Evaluation Office.
35. These are complemented by periodic reports to governance bodies which summarize the output of the evaluation office and provides information on the relevance and utilization of this output to the organization.

² The Inspector General may also report to the Executive Committee at any time, to provide early statements on significant investigations and inquiries, in line with A/AC.96/1021 (paragraph 24(f)).

Independent strategic evaluations at the global level

36. Such evaluations are commissioned, funded and managed by the Evaluation Office, and provide independent assurance to the High Commissioner and other stakeholders. Reports generally include a set of findings and recommendations and are addressed to the High Commissioner or Senior Executive Team (SET).
37. Independent evaluations come in a variety of types, as outlined in the Evaluation Policy paragraph 25 and Annex 1, which also sets out additional evaluative activities and related output.
38. In line with the Evaluation Policy, UNHCR's management has three months from receipt of the evaluation to provide a formal response to the report and recommendations included therein. This response is published together with the final report and uploaded into UNHCR's recommendation tracking tool. Implementation of accepted evaluation recommendations is reported on by management and tracked by the Evaluation Office for two years.

Divisional, sector, regional or country level evaluations

39. Such evaluations are proposed and initiated by offices, Bureaux and Divisions and co-managed with the Evaluation Office. These therefore constitute a form of managerial, rather than independent, oversight and are therefore out of scope for this document. See the Evaluation policy and [website of the Evaluation Office](#) for further details.

Governance reports

40. As set out in the Evaluation Policy (paragraph 43), the Evaluation Office provides periodic reports to UNHCR's governance body, through the High Commissioner, informing the Executive Committee on the performance of the evaluation function, including the timely preparation and implementation of the management responses.

2.2.3. UNHCR Audit Service*Overview*

41. UNHCR's [Policy on Independent Oversight](#) outlines the purpose of the internal audit function (currently performed by the UNHCR Audit Service of the UN Office for Internal Oversight Services, or OIOS) as the provision of independent and objective assurance and advisory services that contribute to continuous organizational improvement.
42. A memorandum of understanding (MoU) signed between UNHCR and OIOS sets the mutual responsibilities related to the internal audit function performed by OIOS for UNHCR. This document is currently (as of May 2023) under review (with the potential addition of a Charter), and the outcome of these discussions may impact the outputs and working modalities. Nevertheless, the existing set of internal audit outputs (advisory reports and audit reports) is expected to remain valid.
43. Both advisories and audits are formal engagements that aim to provide independent, objective assurance and advisory services designed to add value and improve UNHCR's operations. This helps UNHCR to accomplish its objectives by bringing a systematic, disciplined approach to assess and improve the effectiveness of UNHCR's governance, risk management, and control processes. These are complemented by periodic reports to governance bodies which summarize the output of the internal audit function, and subsequent follow-up.

Advisory reports

44. Advisory services may include providing advice on control design, improving governance mechanisms and processes, and certain enterprise risk management/risk assessment activities.³ Final advisory reports are addressed to senior managers as relevant, given the subject matter and may contain advice/suggestions. Those managers are, in turn, requested to respond to the advisory's findings and advice within a set timeframe (habitually one month from date of receipt).
45. Advisory reports are shared with UNHCR management and not published externally. Suggested actions included therein are not mandatory, though they are logged, and the Office of the High Commissioner works to ensure management follow-up as appropriate.

Audit reports

46. Final audit reports are addressed to the High Commissioner who is requested to respond to audit findings and recommendations within a set timeframe (habitually one month from date of receipt). Final audit reports are distributed publicly through OIOS's [website](#) in line with A/RES/69/253.⁴
47. Following the initial management response, relevant entities within UNHCR are expected to implement recommendations within the set timeframe and report on this to OIOS, providing documentary evidence as appropriate. OIOS tracks the implementation of recommendations, closes these when and where appropriate, and reports on their status (at the level of individual recommendations) on an annual basis to UNHCR's Executive Committee.

Governance reports

48. OIOS, in line with the above-mentioned MoU (provision 3.u.), provides annually, to the UNHCR Executive Committee, a report containing information on internal audit activities undertaken in respect of UNHCR, resources, significant risk and control issues highlighted in audits, and the status of actions taken or planned by management to implement audit recommendations.
49. Furthermore, OIOS provides an [annual report](#) to the United Nations General Assembly in which it reports on its activities, including the results of activities relating to the Office of the United Nations High Commissioner for Refugees.

2.3. Common products across entities

Overview

50. In addition to the above, all internal independent oversight providers engage with UNHCR's management and other stakeholders through a set of common methods and products. These are often less formal methods of engagement which facilitate ongoing communication in a fluid dialogue.
51. These engagements generally come with no obligation on recipients to respond or comply with any suggestions/advice, though they are encouraged to consider these in discharging their functions.
52. These are summarized in the following table and an overview is provided in this section of the document.

³ See [Audit Manual](#), Internal Audit Division, Office of Internal Oversight Services, p.18.

⁴ The USG heading OIOS does have the discretion to modify or withhold specific (parts of) reports.

Entity	Product	Recommendation	Suggestion / Advice	Implementation tracking level	Publication
ALL	Briefings & briefing notes			N/A	Restricted
	Periodic reports			N/A	Restricted
	Advice		X	None	None

Briefings and briefing notes

53. Oversight providers may provide management, member states or other stakeholders with briefings. These may be provided on an *ad hoc* basis at the request of stakeholders themselves or as required by events. They may be planned together with UNHCR's Governance Service as part of a programme of topical member state briefings complementing meetings of UNHCR's Executive Committee, or with the Division of External Relations (DER) as part of regular 'integrity briefings'. Such briefings may focus on a single function and provide an overview of this function's working modalities, plans, and outputs. Alternatively, they may provide stakeholders with information on UNHCR's overall integrity landscape and/or response in a country or region, or as relating to activities funded through a specific contribution. Such briefings may be provided orally only or supported by briefings notes and presentations as needed.
54. Briefing notes may be shared with UNHCR's management or other stakeholders to update them on a range of topics, including in the absence of a verbal briefing. Such briefing notes may cover a range of topics, including progress in delivery on workplans, issues or risks observed while on mission or peripheral to other engagements, trends and patterns of relevance to oversight providers (e.g. as relating to misconduct complaints), or the coordination among oversight providers.
55. Briefings and briefing notes do not generally include suggestions/advice though they may include observations for consideration by participants, and there are no expectations of a formal response. When briefing external stakeholders, oversight providers should ensure that management is sighted on key messaging as appropriate.

Periodic reports

56. Periodic reports are provided to UNHCR senior management as a means of appraising them on the work of oversight entities, including as concerns progress against set workplans. More often than not, such reports focus on the work of a single oversight provider (e.g., OIOS' quarterly reports on internal audit activities in UNHCR), although the IGO – by virtue of its coordinating role for oversight providers in line with paragraph 55(f)(i) of the [Policy on Independent Oversight](#) – may also provide an overview on the output of all independent oversight providers and report on cross-cutting strategic and policy level issues affecting the overall independent oversight landscape.
57. Periodic reports do not generally include advice/suggestions, though they may include observations for consideration by recipients, and there are no expectations of a formal response.

Advice

58. All of the oversight entities may provide management, member states or other stakeholders with advice. Such advice, provided on an *ad hoc* basis, may relate to any issue as relevant to the mandate and function of the entity.

59. Advice may be provided in a variety of manners, in writing or orally, and there are no expectations of formal responses from recipients. Although there is no obligation to comply, recipients are encouraged to take note of advice provided.

2.4. External independent oversight products

60. External third line oversight providers provide a range of products geared toward independent assurance on the effectiveness and efficiency of UNHCR operations and use of resources; the management of key risks; opportunities seized; achievements, challenges and areas in need of improvement; as well as the integrity of its operations and its workforce.
61. These products are summarized in the following table and paragraphs:

Entity	Product	Recommendation	Suggestion / Advice	Implementation tracking level	Publication
IAOC	Concluding observations and findings		X	None	Restricted
	Annual report			N/A	Public
BoA	Individual Management letters			N/A	Restricted
	Annual report	X		Recommendation	Public
JIU	Reports / notes related to system-wide or single-agency reviews	X		Recommendation	Public
	Management letters	X		Recommendation	Public
	Annual report			N/A	Public

2.4.1. Independent Audit and Oversight Committee (IAOC)

Overview

62. The Independent Audit and Oversight Committee (IAOC) is an expert advisory body established by UNHCR's [Standing Committee](#) in 2011 to assist the High Commissioner and the Executive Committee in exercising their oversight responsibilities in accordance with relevant best practices, industry standards, and the financial and staff regulations and rules applicable to UNHCR. In line with its terms of reference ([EC/73/SC/CRP.16](#)), the IAOC aims to (a) provide external, independent, senior-level advice regarding the functioning of audit and oversight in UNHCR; (b) review internal and external audit and oversight matters; and (c) review financial management and reporting within UNHCR. The IAOC's aims are pursued through the issuance of concluding observations and findings that are shared with management (normally following in-person debriefs) and an annual report. The IAOC Secretariat is hosted by the Strategic Oversight Service within the IGO.

Concluding observations and findings

63. The IAOC normally holds three sessions per year, during which it meets with third line oversight bodies and those Divisions and Entities it deems necessary in order to effectively exercise its mandate (such as the Controller and Enterprise Risk Management Service). The IAOC produces its concluding observations at the end of each session (complementing the briefing and debriefing habitually provided to the HC/DHC). Given that the IAOC's proceedings are confidential, these observations are not published; however, they are shared with the High Commissioner (through the Deputy High Commissioner). While no response is required, the IAOC provides senior management the opportunity to comment on the IAOC's observations.

Annual report

64. In accordance with Article 13 of its terms of reference, the IAOC prepares an annual report on its activities and findings which is submitted to the High Commissioner and the Executive Committee. The Committee may also report key findings to the High Commissioner and the Executive Committee at any time.

2.4.2. United Nations Board of Auditors (BoA)*Overview*

65. The [United Nations Board of Auditors \(BoA\)](#), a subsidiary body of the General Assembly, is mandated to make independent and professional audit observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the United Nations and its Funds and Programmes in conformity with the International Standards on Auditing and other generally accepted standards. Their work is coordinated internally within UNHCR by the Policy and Audit Coordination Section of the Division of Financial and Administrative Management (DFAM). The BoA will usually augment its core work in providing an audit opinion on UNHCR's annual financial statements, with 2-3 thematic areas of focus each year.

Individual management letters

66. The BoA generally carries out two annual missions at Headquarters⁵ complemented by a limited number of missions to Bureaux and/or Country Offices. Audit missions to Bureaux or Country Operations may result in the issuance of individual Management Letters addressed to the High Commissioner, which are not published externally.

Annual report

67. The BoA issues a report annually to the UN General Assembly⁶ presenting its opinion on UNHCR's financial statements for the year and including findings and recommendations. Relevant entities within UNHCR are expected to implement recommendations and report on this to the BoA, providing documentary evidence as appropriate. The BoA tracks the implementation of recommendations, closes these where appropriate, and reports on their implementation in subsequent annual reports.

2.4.3. United Nations Joint Inspection Unit (JIU)*Overview*

68. The [United Nations Joint Inspection Unit \(JIU\)](#) is the only independent external oversight body of the United Nations system mandated to conduct system-wide evaluations, inspections and investigations related to the management of human, financial and other resources. Its mandate⁷ is to look at cross-cutting issues and to act as an agent for change, working to secure management and administrative efficiency and to promote greater coordination both between UN agencies and with other internal and external oversight bodies.

⁵ A spring audit to review accounts from the previous year and an autumn interim audit to review accounts and management aspects of the current year.

⁶ This report is also considered by UNHCR's Executive Committee and the UN General Assembly's [Advisory Committee on Administrative and Budgetary Questions \(ACABQ\)](#).

⁷ See: [Statute of the Joint Inspection Unit](#), UNGA resolution 31/192, Annex, 22 December 1976.

69. The JIU prepares its annual programme of work, based on an inclusive process that seeks to meet the needs of member states and participating organizations as well as on consultations with other oversight bodies. Engagements included in the programme of work are finalized through the publication of reports or notes as well as management letters, all of which are summarized in the Unit's annual report.

Reports and notes related to system-wide or single-agency reviews

70. The JIU may issue reports or notes⁸ through which it identifies best practices, works to secure administrative efficiency, proposes benchmarks and facilitates coordination and information-sharing among all participating organizations which have adopted its Statute. Reports can focus on the United Nations system as a whole or on one or more organization(s) specifically and are submitted to the General Assembly and the governing bodies of participating organizations for their consideration and follow-up. Participating organizations should ensure that the recommendations in reports or notes, which have been accepted by the competent organs, are implemented as expeditiously as possible.⁹

Management letters

71. The JIU may also issue management letters. These are addressed and submitted to executive heads of concerned organizations, highlighting specific issues, often in follow-up to reviews. Such letters may include (or reiterate previous) recommendations.

Annual report

72. According to Article 10 of its Statute, the JIU also submits an annual report on its activities to the General Assembly and the competent organs of the other organizations.

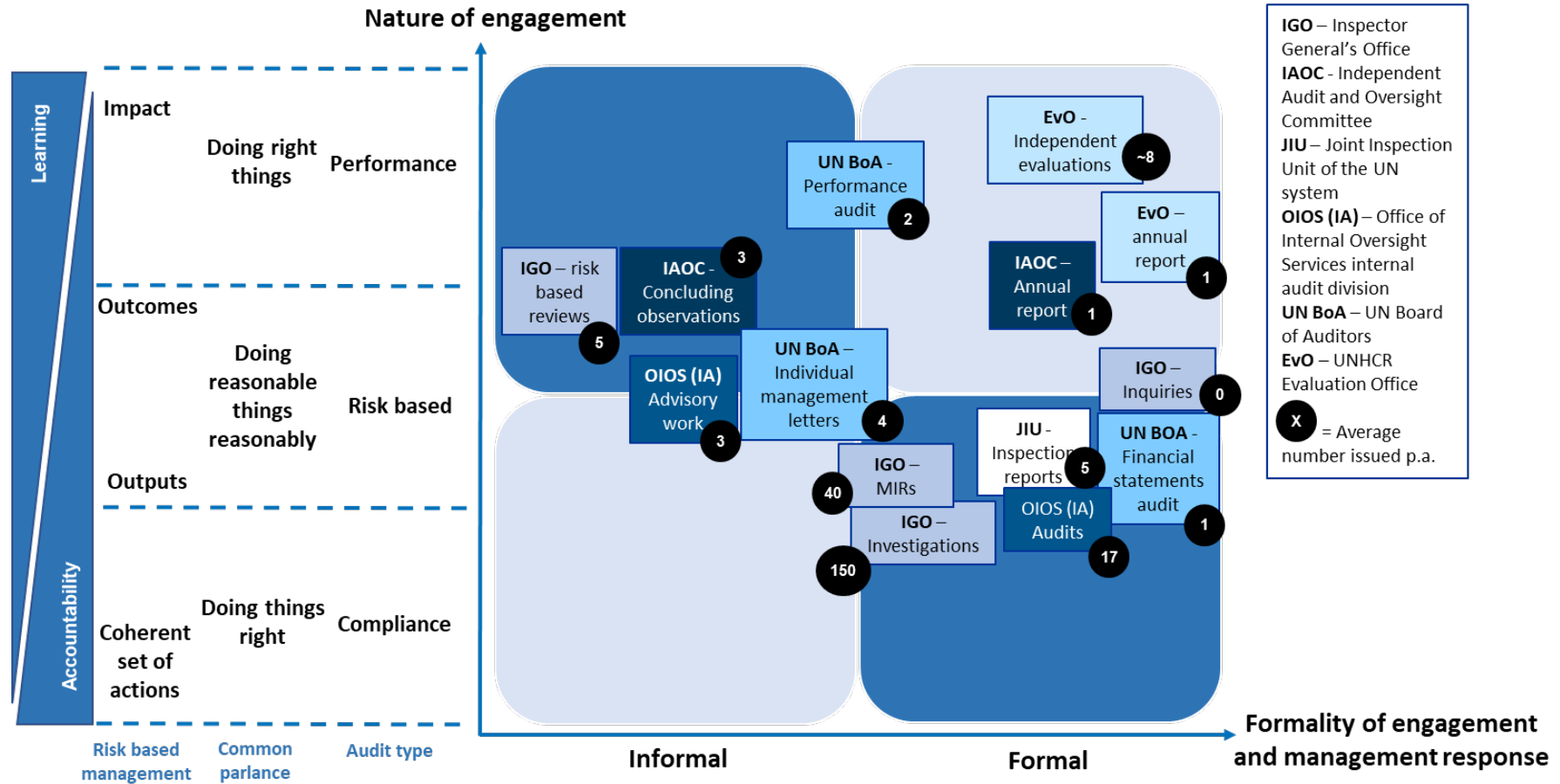
⁸ JIU reviews that do not contain recommendations addressed to the legislative organs or governing bodies, but only to executive management of UN entities, are issued as 'notes' instead of 'reports'. The concrete implications are that notes are not presented or discussed by the JIU to the legislative organs or governing bodies, and they are not translated into the five official languages of the UN system. However, a summary of issued notes is provided in the JIU annual report to the General Assembly.

⁹ Article 11 and 12, [Statute of the Joint Inspection Unit](#).

3. Annex I – Overview of independent oversight products

Entity	Product	Recommendation	Suggestion / Advice	Implementation tracking level	Publication
Internal independent oversight providers					
IGO	Reporting findings of an investigation			N/A	Restricted
	Reporting findings of an inquiry	X		Recommendation	Restricted
	Management Implication reports	X		Response	Restricted
	Risk based reviews		X	Broad	Restricted
	Governance reporting			N/A	Public
EVO	Independent strategic evaluations	X		Recommendation	Public
	Governance reporting			N/A	Public
OIOS	Advisory reports		X	None	Restricted
	Audit reports	X		Recommendation	Public
	Governance reporting			N/A	Public
ALL	Briefings & briefing notes			N/A	Restricted
	Periodic reports			N/A	Restricted
	Advice		X	None	None
External independent oversight providers					
IAOC	Concluding observations and findings		X	None	Restricted
	Annual report			N/A	Public
BoA	Individual Management letters			N/A	Restricted
	Annual report	X		Recommendation	Public
JIU	Reports / notes related to system-wide or single-agency reviews	X		Recommendation	Public
	Management letters	X		Recommendation	Public
	Annual report			N/A	Public

4. Annex II – Map of independent oversight products



REPORT

Independent oversight products

July 2023



Inspector
General's
Office

UNHCR
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P.O. Box 2500
1211 Geneva 2

www.unhcr.org/igo