



General Assembly

Distr.: General
16 November 2023

Original: English

Seventy-eighth session
Agenda item 141
Joint Inspection Unit

Review of accountability frameworks in the United Nations system organizations

Note by the Secretary-General

The Secretary-General has the honour to transmit to the General Assembly his comments and those of the United Nations System Chief Executives Board for Coordination on the report of the Joint Inspection Unit entitled “Review of accountability frameworks in the United Nations system organizations” ([A/78/595](#)).



I. Introduction

1. In its report entitled “Review of accountability frameworks in the United Nations system organizations” (A/78/595), the Joint Inspection Unit undertook a review of the accountability frameworks with the main objectives of (a) examining the status of acceptance and implementation of the recommendations contained in the 2011 report of the Joint Inspection Unit (A/66/710); (b) updating the 2011 Joint Inspection Unit reference accountability framework; (c) comparing the existing accountability frameworks with the updated 2023 Joint Inspection Unit reference accountability framework; (d) reviewing how organizations were monitoring the efficiency and effectiveness of their frameworks; and (e) reviewing joint United Nations accountability-related activities. The present review is a follow-up report to the 2011 Joint Inspection Unit report on accountability frameworks in the United Nations system requested by the General Assembly in 2010.

II. General comments

2. Organizations welcome the report and its findings and recognize its importance in providing direction on improvements to accountability mechanisms and in promoting a culture of responsibility, integrity and performance within an organization or system. Organizations further value the insights on the accountability frameworks of participating organizations and related developments since the 2011 Joint Inspection Unit review.

3. The proposed recommendations and related accountability framework model provide useful elements for use across the United Nations system; however, organizations observe that four of the five recommendations are addressed in such a way that their implementation is beyond the sole control of participating organizations, making their time frame unrealistic. In addition, most entities consider that the Unit’s proposals may be too detailed to apply consistently across the system, given different organizational mandates and governance structures.

4. Entities currently reviewing their accountability frameworks are especially appreciative, although the time frame needed for the translation and official release of the Unit’s report may not align with the scheduling of their governing bodies’ sessions. Nevertheless, the review will continue to be relevant and to affect the accountability system of the United Nations system, given that participating organizations are at various maturity levels.

5. Entities find the five components of the updated reference accountability framework diagram clearer than the one provided in the 2011 review, although a few observe that the new term “accountability compact” is not as straightforward and understandable as the other four components.

6. The updated Joint Inspection Unit reference framework and its 24 benchmarks include several useful elements, although in some cases, it portrays unrealistic expectations and presents challenges in their adaptation, given the specific circumstances of each organization. Organizations note that the implementation of the requirements for each benchmark must generate enough benefits to justify the cost or effort and therefore requires customization.

7. Entities favour a framework of benchmarks that recognizes the diverse requirements and different cost/benefit considerations of each organization, accompanied by a maturity model whereby an organization can ascertain the desired goal level and measure progress over time.

8. Entities further observe that, while a stand-alone accountability framework can be beneficial in certain cases, it is not a prerequisite for maintaining accountability within an organization. Entities would have benefited if the report had included examples of more practical mechanisms on how to implement results-based accountability, showcasing how organizations could measure the effectiveness and efficiency of their accountability environment based on the organization's performance in achieving goals and objectives.
9. Organizations partially support the recommendations of the review.

III. Comments on specific recommendations

Recommendation 1

The legislative organs and/or governing bodies of the United Nations system organizations should request their executive heads to assess their organization's accountability framework against the updated Joint Inspection Unit reference accountability framework and adjust it as necessary, by the end of 2024.

10. Organizations note that the recommendation is addressed to the legislative organs and governing bodies.
11. Organizations attach great importance to updating their accountability frameworks, are in favour of a coherent accountability model that can be practically applied and appreciate the work of the Joint Inspection Unit in proposing an updated reference model and benchmarks. However, they point out that there is no "one size fits all" and each organization will need to consider its own specificities while using the Unit's model as a reference, allowing for flexible and agile application. In doing so, organizations may seek to connect and build on existing delivery, performance and reporting mechanisms, rather than creating a separate accountability system.
12. As indicated in paragraph 7 above, some entities note that, while a stand-alone framework can offer certain benefits, its absence does not imply that accountability is not present in the organization. They point to alternative ways of ensuring accountability without having a separate, dedicated framework. Instead of a stand-alone framework, an organization might choose to embed accountability principles and practices within its existing policies, procedures and governance mechanisms. These organizations consider that such integration can be equally effective in promoting transparency, defining roles and responsibilities, setting performance expectations and ensuring compliance with legal and regulatory requirements.
13. Entities propose a longer time frame (e.g., end of 2026) to give participating organizations sufficient time to assess their existing framework, conduct consultations internally with relevant functions as well as externally with various governing and advisory bodies, update the framework and obtain the necessary approvals to implement. Some draw attention to the potential financial implications of the recommendation at a time of tightening resources.

Recommendation 2

Beginning in 2025, the legislative organs and/or governing bodies of the United Nations system organizations should ensure that the oversight plans of internal oversight offices cover all elements of their respective accountability framework within a reasonable time frame and that, if coverage is incomplete, a rationale is provided.

14. Organizations note that the recommendation is addressed to the legislative organs and governing bodies.

15. Some organizations hold the view that the recommendation to ensure internal oversight coverage of all elements of the accountability framework runs contrary to a risk-based approach, which directs audit and oversight efforts to areas in which risk is high and in which oversight findings and recommendations are likely to produce the most return. In addition to risk rating of components, full coverage can be affected by other elements, such as coverage by other oversight/assurance providers and availability of resources.

16. Organizations further emphasize that internal oversight providers maintain independence and specific methodologies in their oversight planning and that the accountability framework will be one of several factors for consideration. It should also be noted that the workplans of internal oversight bodies are reviewed and endorsed by the respective independent oversight committees. The scope and periodicity of audit coverage are set out in the workplans.

17. Entities find the proposed time frame unrealistic, also considering the comments provided on recommendation 1, and suggest that it be revised to “beginning in 2027”.

Recommendation 3

The executive heads of the United Nations system organizations should, starting from 2025, present to their legislative organs and/or governing bodies a regular report on the implementation of the accountability framework and on the costs of its key components.

18. Organizations do not support the recommendation as is.

19. Organizations observe that the introduction of a stand-alone report on accountability risks duplication or overlap with existing reporting requirements, noting that “more is not necessarily better”. Others note that they would strengthen the monitoring and reporting of existing accountability-related information provided to governing bodies and other stakeholders.

20. On the issue of providing costs for accountability components, entities recall having expressed their concerns to the Joint Inspection Unit about the lack of added value, comparability and accuracy of what could be produced. They remain doubtful about their ability to establish cost categories for the five components of the reference model, without clearer indications on the methodology to be applied.

21. Other organizations note that costing first requires an alignment in defining key accountability-related elements that could be harmonized from a reporting perspective. They add that certain components of accountability are built directly into processes and practices, making the costing a highly resource-intensive undertaking with likely incomparable results across entities.

22. In the case of the United Nations Secretariat, it already provides a yearly report on accountability to the General Assembly. In terms of the proposed reporting on the cost of key components of accountability, this would not be feasible or meaningful, given that not all the components of its accountability system are costed. For instance, the Charter of the United Nations does not constitute a cost category and, similarly, the internal control mechanisms being embedded throughout the processes and practices of the Secretariat cannot be envisaged as a cost category.¹

Recommendation 4

The executive heads of the United Nations system organizations should prepare, by the end of 2024, through consultations held in the appropriate inter-agency

¹ In accordance with General Assembly resolution [64/259](#).

mechanisms, a common United Nations system reference accountability framework maturity model, taking into consideration the updated Joint Inspection Unit reference accountability framework.

23. Organizations partially support the recommendation.

24. Although entities are supportive of inter-agency efforts as appropriate to develop coherent approaches to accountability, the proposed time frame for the completion of a common maturity model by the end of 2024 does not seem realistic. Entities suggest the end of 2026 at the minimum, considering that arriving at a common United Nations system reference accountability framework maturity model, prepared through consultations held in the appropriate inter-agency mechanisms, would involve a lengthy process of discussions and coordination, which may be further delayed owing to different stages of developing an accountability framework and differences in the accountability frameworks reflecting the uniqueness of each organization.

25. As observed by the Inspector, not all participating organizations have a formal accountability framework; it was also noted that there are significant differences between existing frameworks and many existing frameworks do not fully or consistently reflect the increased complexity of the accountability landscape. In that situation, arriving at a common United Nations system reference accountability framework maturity model will require sustained efforts by all participating organizations, especially those that do not yet have a formal accountability framework, and will entail a longer timeline. The potential financial implications of the recommendation should also be considered.

26. While pledging to actively participate in future inter-agency consultations and discussions regarding the development of a common accountability framework maturity model, several entities observe that it may be more practical that individual organizations be given the flexibility to adjust their maturity model according to their mandate and unique operational contexts. Similarly, the common maturity model could provide for optional dimensions reflecting the specificities of a group of entities.

27. Consultations with the United Nations Representatives of Internal Audit Services are envisioned in the implementation of the proposed recommendation.

Recommendation 5

The executive heads of the United Nations system organizations should prepare, by the end of 2025, an assessment of the maturity of their own accountability frameworks against the common United Nations system reference accountability framework maturity model and share the results with their respective legislative organs and/or governing bodies for information.

28. Organizations partially support the recommendation.

29. Organizations note that the implementation of the recommendation depends on the adoption of an inter-agency maturity model as proposed in recommendation 4 and find the time frame unrealistic, in accordance with the comments provided on recommendation 4.

30. Furthermore, some organizations note that measuring accountability based on the effectiveness of the framework in supporting the organization's performance in terms of achieving its goals and objectives might provide more tangible and value-adding results. To bring maximum value, they suggest that such assessment be performed by a competent independent oversight body or, alternatively, management

could undertake a self-assessment to be reviewed and/or validated by an independent oversight office, as necessary.

31. Lastly, taken together, recommendations 1 and 5 appear to imply that United Nations entities may need to review their accountability frameworks twice in as many years; organizations suggest that it may be more efficient to review and adopt changes as part of the internal review cycles set by their respective governing/regulatory frameworks.
