



## REVIEW OF ACCOUNTABILITY FRAMEWORKS IN THE UNITED NATIONS SYSTEM ORGANIZATIONS

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### Background

This review is a follow-up to the [2011 JIU report on accountability frameworks in the United Nations system](#) (from now on referred as "2011 review").

The 2011 review identified seven formal accountability frameworks, covering a total of 11 JIU participating organizations and recommended that all executive heads develop stand-alone accountability frameworks as a matter of priority. It also recommended that many organizations strengthen some key accountability processes such as: results-based management, reporting evaluation and self-evaluation results, disclosure of disciplinary measures taken, recognizing outstanding performance and information disclosure policy.



### Objectives

The main purpose of the present review is to identify areas for improvement in existing accountability frameworks and to contribute to strengthening accountability of the United Nations system as a whole, including its credibility, efficiency and effectiveness.

As part of its review, the JIU:

1. Examined the status of acceptance and implementation of the 2011 JIU recommendations;
2. Updated the 2011 JIU reference accountability framework;
3. Compared existing accountability frameworks with the updated 2023 JIU reference accountability framework;
4. Reviewed how organizations are monitoring the efficiency and effectiveness of their frameworks;
5. Reviewed joint United Nations accountability-related activities.



### What the JIU concluded

#### Overall conclusion

Whilst the number of organizations with a formal accountability framework has increased, the review notes that:

- Not all organizations have a formal accountability framework.
- There are significant differences between existing frameworks.
- Many existing frameworks do not fully or consistently reflect the increased complexity of the accountability landscape, including expectations from stakeholders and UN-related accountabilities.
- None of the existing frameworks includes all the components of the updated JIU reference framework.

#### 1. Implementation of recommendations contained in the 2011 JIU Report

The 2011 JIU recommendation to prepare a formal accountability framework was approved by all the organizations to which it was addressed, with the exception of UNWTO which regarded it as not relevant.

Overall, the status of accountability frameworks in the UN System can be summarized as follows:

**11 Organizations** with an accountability framework which existed at the time of the 2011 JIU review: WHO (2006), UNFPA (2007), UNDP (2008), UNOPS (2008), UNICEF (2009), ILO (2010) and the United Nations Secretariat (2010), also covering UNCTAD, UNODC, UNEP and UN-Habitat.

**8 Organizations** with a framework approved after 2011 : FAO (2014), ITC (2014), WIPO (2014), IAEA (2018), UNAIDS (2018), UNIDO (2021), WMO (2021) and ITU (2022).

The lack of a formal accountability framework does not automatically imply worse accountability systems, nor, vice versa, does the existence of such frameworks imply better systems. However, the JIU believes that by not having a formal overarching framework, there is an increased risk of lack of clarity, lack of transparency, inconsistencies and inefficiencies in all accountability-related processes and activities.

Of the recommendations which were formally accepted (80% of those issued), 99% have been reported as implemented. However, a high-level analysis seems to indicate that actual implementation rates may be lower, and in some cases due to a different or more narrow interpretation of the recommendation.

## 2. Proposal for an updated Joint Inspection Unit accountability framework

While the components of an accountability framework proposed in the 2011 JIU report remains largely valid, given new relevant technical guidance, changes in the United Nations system and new expectations from stakeholders, the JIU decided to update its framework. It now includes a formal definition of an accountability framework and four additional components, illustrated in the figure below. Although wider in scope, the proposed updated JIU reference framework, remains consistent with the definition of accountability approved by the General Assembly in 2010.

### JIU definition of an accountability framework

An accountability framework is a stand-alone public document, owned by the executive head and approved by the legislative organs and/or governing bodies, that brings together in a systematic and coherent manner five components (a definition of an accountability framework, accountability pillars, an accountability compact, an accountability system and accountability indicators) and leverages them to improve the implementation of the organizational mandate, coherence within the United Nations system, and trust in the organization, in its legislative organs and/or governing bodies, in its staff members and in its partners.

The accountability framework encompasses the internal control framework, the oversight framework and all other limited-scope accountability frameworks.

### Main changes compared to the 2011 JIU reference framework :

- Clear and systematic accountability for three objectives: implementation of the mandate of the organization, efficient use of resources and ethical behaviour
- Importance of going back to first principles and properly understanding who is accountable for what, to whom and on which basis
- More explicit recognition of the links of each organization with the broader UN System
- Explicit acknowledgement of a wider range of stakeholders
- More emphasis on timely, comprehensive actions in response to accountability breaches, and the proposal to move from the concept of “zero tolerance” to the concept of “no tolerance for inaction”
- Greater importance of the role of legislative and/or governing bodies in the entire accountability process
- Importance of having a system in place to regularly measure the effectiveness and efficiency of the accountability framework
- Explicit recognition of the complex dynamic nature of accountability frameworks and of coherence and complementarity between the different components

## 3. Comparative analysis of organizations’ accountability frameworks weighed against the updated Joint Inspection Unit benchmarks

### Component 1: definition of an accountability framework.

Existing accountability frameworks vary greatly from one organization to another, with regards to their approval process, their target audience, their objectives and their content. Several organizations were found to implicitly complement their main accountability frameworks with limited-scope accountability frameworks, such as an accountability to affected populations framework, without any explicit reference to the comprehensive accountability framework, and vice versa, thereby increasing the risk of lack of coherence between the main framework and the limited-scope frameworks.

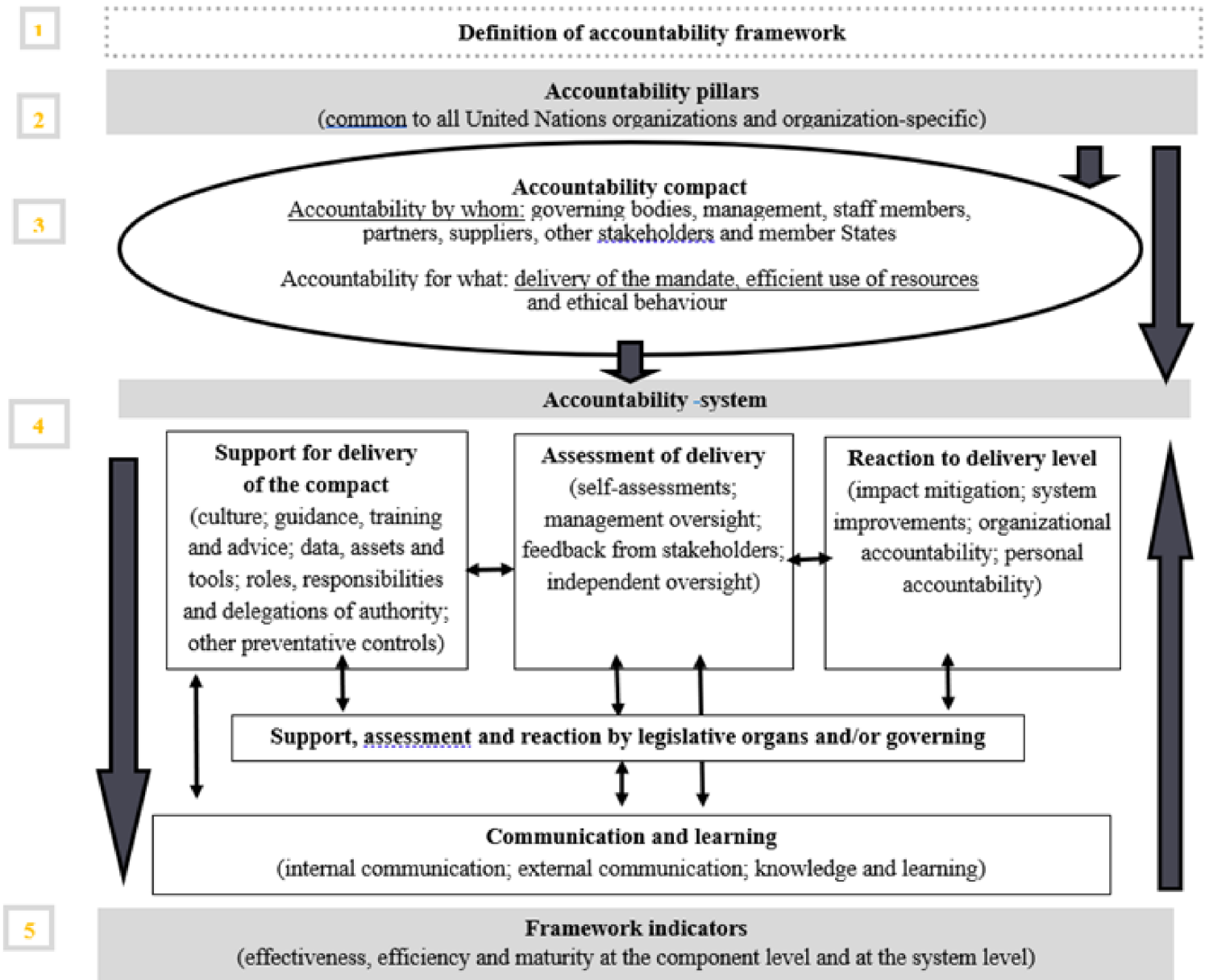
**Component 2: accountability pillars.** The term “accountability pillars”, introduced in the updated JIU reference framework, refers to all the legal commitments or key decisions taken at the highest level of the organization that influence the design and implementation of the accountability framework, some of which are specific to each organization, while others are common to all United Nations system organizations. Understanding what the pillars are and monitoring any changes, should help ensure that accountability frameworks are revised if needed and that they remain fit for purpose in an environment that is rapidly changing. The review found that only five organizations that had approved their accountability frameworks before 2018 had updated them and that many frameworks omitted any reference to the pillars that were common to United Nations system organizations, including SDGs, United Nations Sustainable Development Cooperation Framework (formerly the United Nations Development Assistance Framework) and the resident coordinator system.

**Component 3: accountability compact.** The term “accountability compact”, introduced in the updated JIU reference framework, refers to the elements that provide the answer to the questions

- “accountability for what”,
- “accountability by whom”, and
- “accountability to whom”.

The JIU proposes that an accountability framework should support the systematic delivery of three objectives: implementation of the mandate of the organization, efficient use of resources and ethical behaviour. While most existing frameworks make reference to these three concepts, the following differences with the JIU framework were identified: (a) ethical behaviour is often seen as a means-to-an-end and not on the same level as the others; (b) the term “resources” often refers mainly to financial resources, while the JIU recommends that the term also be used to refer to non-financial resources; and (c) social and environmental considerations are not explicitly referred to in many of frameworks, the JIU reference framework includes them under “ethical behaviour”.

# Updated Joint Inspection Unit reference accountability framework, 2023



**Component 4: accountability system.** The updated JIU reference framework proposes to split accountability-related activities (including those of the legislative and/or governing bodies) into five categories, based on the intended objective of those activities:

- (a) supporting the delivery of the compact;
- (b) assessing delivery;
- (c) reacting to under/over delivery;
- (d) communicating and learning;
- (e) all of the above, related to the legislative and/or governing bodies.

The main areas for improvement identified in current accountability frameworks include: recognizing the importance of tone at the top; the importance of continuous learning and improved knowledge management; the role of self-assessments and of management oversight; the role of internal and external stakeholders as a source of timely evidence on whether or not the accountability compact is being delivered; the importance of a strong risk management framework; the importance of reacting in a timely manner to accountability breaches in line with the “no tolerance for inaction” principle.

## 4. Review of existing processes to monitor the effectiveness and efficiency of accountability frameworks

None of the existing frameworks include any explicit reference as to how the effectiveness or efficiency of the organization’s overall accountability framework is to be assessed. It was therefore decided to focus on **two high-level potential indicators**:

1. Coverage of key components of the accountability framework by independent oversight functions, as source of comprehensive evidence on the effectiveness of the frameworks: the review found that very few organizations carried out a formal review of their overall framework since 2011 and that several key processes relevant to accountability had received limited focused independent oversight.
2. Costs of key accountability processes as the starting point for efficiency calculations: the review found that few organizations provide clear information on the costs of the different components of their accountability framework, even for independent oversight, management oversight and risk management.

The updated JIU reference framework proposes that indicators be considered as a component of the framework and proposes that indicators should cover effectiveness, efficiency and maturity of the framework, both at single component level and at system level.

Given the nature of accountability frameworks, it should be possible to leverage many of the key performance indicators already used within the organizations.

## 5. Joint United Nations accountability-related activities

The areas for improvement relate both to the effectiveness and the efficiency of UN-system related activities:

- The Management and Accountability Framework of the United Nations Development System is not systematically acknowledged, nor it is fully implemented in practice;
- Evidence from UN system-wide evaluations is not systematically presented to the governing and/or oversight bodies and there is a lack of clarity as to how those recommendations are monitored;
- When asked about the potential for increased efficiency and effectiveness of their accountability frameworks, most organizations placed more reliance on their own internal improvements than on closer cooperation with other United Nations system organizations or processes, including through appropriate joint oversight activities and United Nations system-wide monitoring.



## Approach & Methodology

In accordance with JIU internal standards and working procedures, the present review was conducted by means of a range of qualitative and quantitative data-collection methods.

The review covers all 28 JIU participating organizations. Evidence used in the preparation of the present report was current as of October 2022 and included the following:



**Public information related to participating organizations:** existing accountability frameworks; annual budgets and performance reports, annual reports prepared by the heads of the internal audit, investigations, external audit, evaluation and ethics functions; relevant General Assembly resolutions, reports of the Secretary-General, reports of the High-level Committee on Management and of its Finance and Budget Network, quadrennial comprehensive policy review of operational activities for development of the United Nations system; reports of the Inter-Agency Standing Committee and of the Development Coordination Office; documents from the United Nations Evaluation Group.



**Additional information from most participating organizations:** answers to a comprehensive list of questions; follow-up interviews with key staff; interviews from a sample of country directors and regional directors based in Lebanon and with senior staff members in the United Nations Secretariat.



**Technical guidance and standards:** ISO 37000 on the governance of organizations (2021), guidance by the Institute of Internal Auditors, guidance by the Committee of Sponsoring Organizations of the Treadway Commission and by the Development Assistance Committee of the Organization for Economic Cooperation and Development.



## What the JIU recommends

**The Governing and/or Legislative bodies of the organizations are called to:**

**1** Request their executive heads to assess their organization's accountability framework against the updated JIU reference accountability framework and adjust it as necessary, by the end of 2024.

**2** Ensure that, beginning in 2025, 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.

**The Executive Heads of organizations are called on to:**

**3** Present to their legislative organs and/or governing bodies, starting from 2025, a regular report on the implementation of the accountability framework and on the costs of its key components.

**4** Prepare, by the end of 2024, through consultations held in the appropriate inter-agency mechanisms, a common United Nations system reference accountability framework maturity model, taking into consideration the updated JIU reference accountability framework.

**5** 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.

## Summary of informal recommendations

### 1) Monitoring implementation of oversight recommendations:

- Organizations are reminded of the importance of implementing oversight recommendations within the agreed deadlines and of clearly describing the risks that the executive head implicitly accepts by not implementing them.

### 2) Integration of limited scope accountability frameworks within overall accountability frameworks:

- Organizations should pay special attention to ensuring that all limited-scope frameworks (e.g. accountability to affected populations, etc.) are referenced in the comprehensive accountability framework and vice versa.

### 3) Importance of accountability to affected populations:

- Organizations should give attention to accountability to affected populations as a priority, leveraging synergies with the other organizations working with the same affected populations. It is recommended that all organizations, even outside the humanitarian community, consider formalizing the links with their stakeholders in a similar manner.

### 4) Accountability system of the UN Secretariat and other UN System organizations:

- The executive heads UNEP, UN-Habitat, UNODC and UNCTAD are encouraged to prepare specific accountability frameworks which are aligned with the accountability System of the UN Secretariat, but also reflect their own mandate, their accountability pillars and their accountability system.

### 5) Regular review of accountability frameworks:

- All frameworks should be reviewed regularly, at least every five years. Single components of the framework should be reviewed more frequently, depending on the changes occurring in the accountability pillars of the organizations, its risk appetite or its residual risks.

### 6) System-wide oversight:

- Findings from United Nations inter-agency and system-wide evaluations should be systematically disclosed and presented to the legislative organs and/or governing bodies. The workplans and budgets of both the Office for the Coordination of Humanitarian Affairs evaluation function and the United Nations system-wide evaluation function should be included in the annual progress report of the Secretary-General on accountability, together with a reflection on the adequacy of coverage achieved by both functions.

### 7) Feed-back from stakeholders:

- All organizations, regardless of their type of activities, should create appropriate channels for receiving important feedback from all stakeholders on potential breaches of the accountability compact.

### 8) Donor reviews:

- The number, the scope and, if feasible, the outcomes of donor reviews should be systematically disclosed to the legislative organs and/or governing bodies.

### 9) Breaches of accountability compact:

- Organizations should provide a more comprehensive overview of the main breaches of their accountability compact and of all the actions taken, together with an overview of the timing and, if feasible, resources involved in the process.

### 10) Self-assessment of enterprise risk management processes:

- Organizations that have not yet conducted a risk self-assessment using the CEB Reference Maturity Model for Risk Management are strongly encouraged to do so, and to use the results to inform the design or updating of their accountability frameworks.

### 11) Monitoring accountability-related costs across UN system organizations:

- Organizations are strongly encouraged to continue to work together to agree on a common set of cost categories to be used consistently across all organizations. Actions to optimize accountability costs should take into account potential synergies created by working with other United Nations system organizations.



## 2021-2023 JIU Reports

### Upcoming this year:

JIU-REP-2023-4, Review of mental health and well-being policies and practices in United Nations system organizations

JIU-REP-2023-2, Review of the internal pre-tribunal stage appeal mechanisms available to staff members in the United Nations system organizations

### Published:

**JIU/REP/2023/1**, Review of management and administration in the United Nations Population Fund (UNFPA)

**JIU/NOTE/2022/1/Rev.1**, Review of measures and mechanisms for addressing racism and racial discrimination in United Nations system organizations: managing for achieving organizational effectiveness

**JIU/REP/2022/1**, Review of management and administration in the United Nations Human Settlements Programme (UN-Habitat)

**JIU/REP/2021/6**, Review of business continuity management in United Nations system organizations

**JIU/REP/2021/5**, Review of the ethics function in the United Nations system

**JIU/REP/2021/4**, Review of the management of implementing partners in United Nations system organizations

**JIU/REP/2021/3**, Cybersecurity in the United Nations system organizations and **JIU/ML/2021/1**, Management letter on securing the integrity of documents, records and archives of the United Nations system organizations

**JIU/REP/2021/2**, Review of United Nations system support for landlocked developing countries to implement the Vienna Programme of Action

**JIU/REP/2021/1**, Review of management and administration in the World Meteorological Organization (WMO)

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