United Nations

Review of accountability frameworks in the United Nations system organizations

Report of the Joint Inspection Unit

Prepared by Nikolay Lozinskiy

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Executive summary

Review of accountability frameworks in the United Nations system organizations

Introduction

The present review is system-wide and covers all Joint Inspection Unit (JIU) participating organizations. It is a follow-up report to the 2011 JIU report on accountability frameworks in the United Nations system (henceforth referred to as "the 2011 JIU report" or "the 2011 JIU review") requested by the General Assembly in 2010.[1]

Objectives of the present review

The objectives of the present review are to:

(a)   Examine the status of acceptance and implementation of the recommendations contained in the 2011 JIU report;

(b)   Update the 2011 JIU reference accountability framework;

(c)   Compare the existing accountability frameworks with the updated 2023 JIU reference accountability framework;

(d)   Review how organizations are monitoring the efficiency and effectiveness of their frameworks;

(e)   Review joint United Nations accountability-related activities.

Main findings

Implementation of recommendations contained in the 2011 Joint Inspection Unit report on accountability frameworks in the United Nations system

In the 2011 JIU report, it was recommended that all organizations prepare an accountability framework inspired by the 2011 JIU reference accountability framework. At the time when the 2011 JIU report was issued, there were only seven formal accountability frameworks in place, covering a total of 11 organizations, of which 5 were covered by the United Nations Secretariat framework. The first framework was formalized by the World Health Organization in 2006, followed by the United Nations Population Fund in 2007, the United Nations Development Programme and the United Nations Office for Project Services in 2008, the United Nations Children's Fund in 2009, the International Labour Organization in 2010 and the United Nations Secretariat, also in 2010, whose framework also covers the United Nations Conference on Trade and Development (UNCTAD), the United Nations Office on Drugs and Crime (UNODC), the United Nations Environment Programme (UNEP) and the United Nations Human Settlements Programme (UN-Habitat). The number of JIU participating organizations that have a formal accountability framework in place has since increased from 11 to 19. The organizations that were within the scope of the 2011 JIU report and that have issued a formal accountability framework since 2011 include the Food and Agriculture Organization of the United Nations, the International Atomic Energy Agency, the International Telecommunication Union, the Joint United Nations Programme on

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[1] JIU/REP/2011/5.

HIV/AIDS, the United Nations Industrial Development Organization, the World Intellectual Property Organization and the World Health Organization. With the exception of the frameworks of the International Trade Centre, the Food and Agriculture Organization of the United Nations and the World Intellectual Property Organization, all new frameworks were approved relatively recently, after 2018. Of the remaining organizations, the United Nations Educational, Scientific and Cultural Organization, the International Maritime Organization, the Office of the United Nations High Commissioner for Refugees, the United Nations Relief and Works Agency for Palestine Refugees in the Near East and International Civil Aviation Organization have informed the Inspector that they are working on an accountability framework. The World Food Programme and the Universal Postal Union, whilst not having a formal accountability framework, have reported that they consider existing policies and frameworks are sufficient. The World Tourism Organization and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) do not have a formal accountability framework.

The 2011 JIU report also contained five recommendations on specific components of the framework (i.e. results-based management, a disclosure policy, evaluation and self-evaluations, staff performance and incentives) addressed to various organizations. In total, 81 per cent of those recommendations were accepted, and of those, all except one recommendation addressed to the International Telecommunication Union on the use of evaluations were reported to be implemented (resulting in a 99 per cent self-reported implementation rate), even though, on the basis of a limited sample testing of the implementation, it appears that not all recommendations have been implemented as intended by JIU in its original 2011 report. The remaining 20 per cent of the recommendations, related mainly to UNCTAD, UNODC, UN-Habitat and the World Tourism Organization, were not formally accepted.

Lastly, the 2011 JIU report also included a recommendation that the General Assembly request its executive head to undertake a follow-up evaluation on the implementation of the relevant accountability frameworks and systems for its consideration by 2015. A review was carried out in 2017, which led to some changes in the framework, and a more recent advisory assignment requested by management to the Office of Internal Oversight Services (OIOS) was started in 2020 and completed in December 2022.
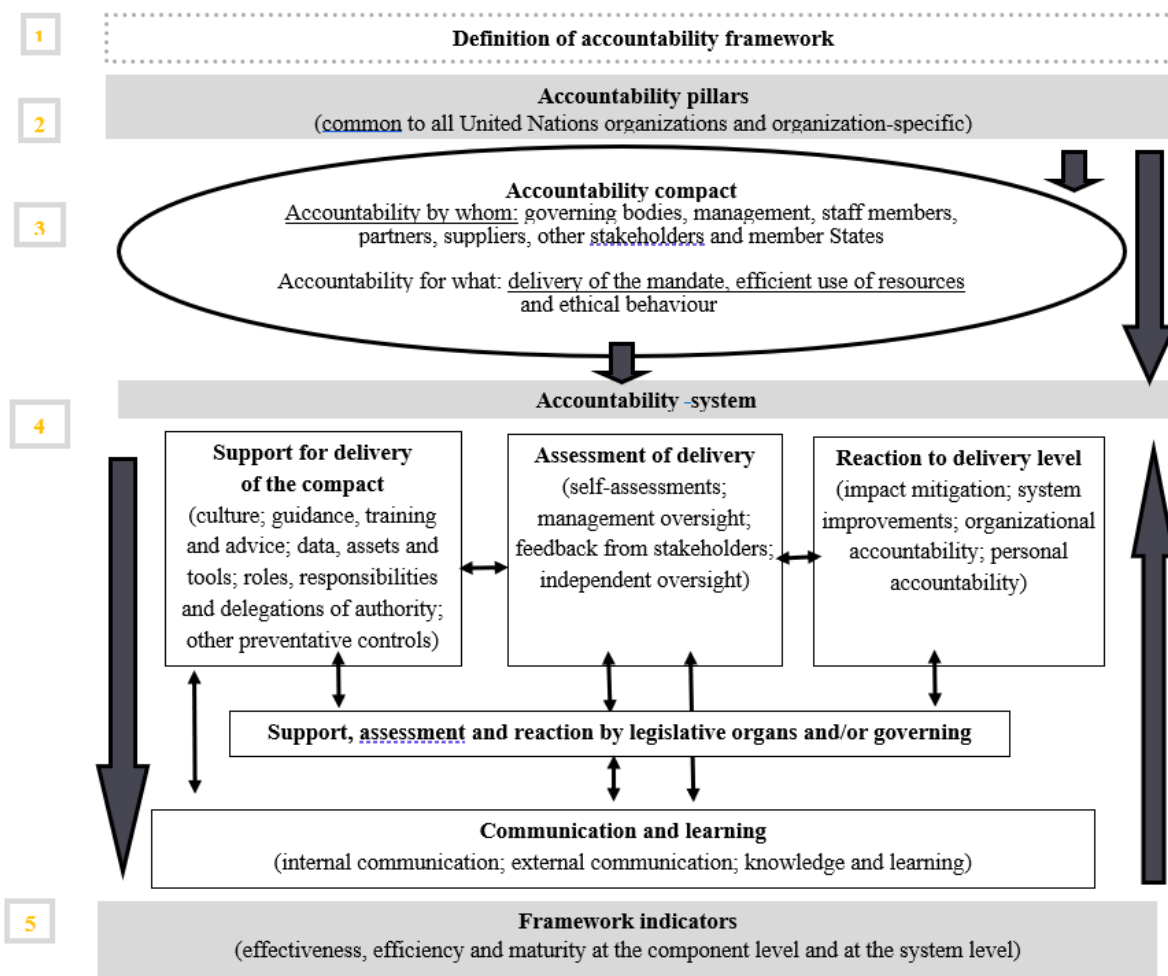
Proposal for an updated Joint Inspection Unit accountability framework

While the accountability framework proposed in the 2011 JIU report remains largely valid, new relevant technical guidance, changes in the United Nations system and new expectations from stakeholders make it appropriate to update the 2011 conceptual framework and the detailed benchmarks designed to support implementation of the framework.

The updated reference framework includes a formal definition of an accountability framework and four other main components, illustrated in the figure below. The proposed updated JIU framework, although wider in scope, is consistent with the definition of accountability approved by the General Assembly in 2010 and with the risk management, oversight and accountability model endorsed by the United Nations System Chief Executives Board for Coordination in 2014.

> **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.

Five components of the updated Joint Inspection Unit reference accountability framework, 2023

1 — **Definition of accountability framework**

2 — **Accountability pillars**
(common to all United Nations organizations and organization-specific)

3 — **Accountability compact**
Accountability by whom: governing bodies, management, staff members, partners, suppliers, other stakeholders and member States

Accountability for what: delivery of the mandate, efficient use of resources and ethical behaviour

4 — **Accountability -system**

Support for delivery of the compact
(culture; guidance, training and advice; data, assets and tools; roles, responsibilities and delegations of authority; other preventative controls)

Assessment of delivery
(self-assessments; management oversight; feedback from stakeholders; independent oversight)

Reaction to delivery level
(impact mitigation; system improvements; organizational accountability; personal accountability)

Support, assessment and reaction by legislative organs and/or governing

Communication and learning
(internal communication; external communication; knowledge and learning)

5 — **Framework indicators**
(effectiveness, efficiency and maturity at the component level and at the system level)

Source: JIU, established on the basis of an analysis of good practices and JIU recommendations on accountability-related topics and a review of existing United Nations system accountability frameworks.

The main changes in comparison with the 2011 JIU framework include more explicit reference to the United Nations common drivers of accountability frameworks, the acknowledgement of a wider number of stakeholders and their role in providing feedback on the design and implementation of the accountability frameworks, more emphasis on the importance of timely, comprehensive actions in response to accountability breaches, better integration into governance, risk management and internal control systems of the systems in place to address accountability breaches and, lastly, explicit recognition of the complex dynamic nature of accountability frameworks. As a result, the number of detailed benchmarks that, as in the 2011 JIU report, are designed to support the implementation of the framework, has increased from 17 to 24.

Comparative analysis of organizations' accountability frameworks weighed against the updated Joint Inspection Unit benchmarks

As with the 2011 JIU review, the scope of the present report includes a comparative analysis conducted on the basis of a JIU reference framework that was developed as part of the present review.

Component 1: definition of an accountability framework. Existing accountability frameworks vary greatly from one organization to another, with regard 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, thus potentially reducing the effectiveness and efficiency of accountability processes in the organization. Overall, the Inspector found that none of the existing frameworks examined included all the components of the updated JIU framework and its benchmarks.

Component 2: accountability pillars. The term "accountability pillars", introduced in the updated JIU 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. Mapping these pillars is particularly important in order to ensure that the accountability framework remains fit for purpose in an environment that is rapidly changing. The Inspector found that only five organizations that had approved their accountability frameworks before 2018 had updated them. He also found that most frameworks did not explicitly make reference to those pillars and in many cases omitted any reference to the pillars that were common to United Nations system organizations. The Inspector also notes that none of the organizations under the framework of the United Nations Secretariat accountability system (UNCTAD, UNODC, UNEP and UN-Habitat) have a more tailored framework, aligned with the structure of the United Nations Secretariat framework, that reflects their specific accountability pillars.

Component 3: accountability compact. The term "accountability compact" is used in the present JIU review to refer to the elements that provide the answer to the questions "accountability for what", "accountability by whom" and "accountability to whom". In its updated framework, JIU proposes that an accountability framework should support the 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 were identified: (a) not all of the concepts are treated as objectives (for example, ethical behaviour is seen as a means to an end but not as an objective per se); (b) the term "resources" is used to refer mainly to financial resources, while the JIU definition also includes people, data, time and knowledge; and (c) social and environmental considerations (and safeguards) are not explicitly referred to in the frameworks, while in the JIU framework they are included under "ethical behaviour". Regarding the question of accountability to whom and by whom, older accountability frameworks mainly refer to the accountability of the executive head to the legislative organ and/or governing body and the accountability of staff members to the executive head. New frameworks make more frequent reference to other stakeholders, such as host countries and individuals or communities affected by United Nations activities, but often not consistently. Overall, none of the frameworks reviewed include a comprehensive list of their stakeholders or clarity on exactly who is accountable to whom and why.

Component 4: accountability system. The accountability system includes all the components that in the 2011 framework were classified under "internal controls" and "complaints and response mechanisms", split between formal and informal response mechanisms. While the updated framework is consistent overall with the 2011 framework, in the accountability system activities are split into five groups, which go beyond the original 2011 framework: (a) supporting the delivery of the compact; (b) assessing delivery; (c) reacting to under-delivery or over-delivery of the compact; (d) communicating and learning; and (e) all of the above, specifically by legislative organs and/or governing bodies, explicitly recognizing their key role at all stages of the process. The main areas for improvement in the current accountability frameworks are: (a) the importance of a tone at the top in line with organizational values and with the code of conduct; (b) the importance of continuous learning and knowledge management; (c) the role of internal and external stakeholders as a source of timely evidence on whether or not the accountability compact is being delivered; (d) the importance of a strong risk management framework to link the different policies and to

support the implementation of timely risk-mitigating actions and system improvements even before proper organizational or individual accountability can be established; and (e) the role of self-assessments and management oversight.

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

Component 5: accountability framework indicators. While all organizations reviewed measure costs, performance and risks in various ways and have independent oversight bodies providing assurance regarding their financial statements, governance risk management, internal control processes and programmes (where relevant), none of the existing frameworks currently includes any reference as to how the effectiveness or efficiency of the organization's overall accountability framework will be assessed. The updated JIU framework provides for three indicators covering the effectiveness, efficiency and maturity of the framework. In each case, the benchmark includes guidance on how to select an appropriate set of indicators, for single components of the framework and at the system level, recognizing that accountability frameworks are complex systems with multiple feedback loops among all components and subcomponents (e.g. trust in an adequate response to under-delivery of the accountability compact should help reduce future under-delivery, and trust in an adequate system of protection from retaliation should increase feedback from stakeholders having experienced various forms of prohibited conduct and help contribute to eliminating the causes of those breaches in the accountability compact).

When comparing existing activities in organizations to the proposed benchmarks, it was decided that the focus would be on two topics – independent oversight coverage (one of the sources of evidence regarding effectiveness of the framework) and the cost of key accountability processes (a starting point for any efficiency calculation).

The Inspector found that only four organizations had carried out a formal review of their overall framework since 2011 and that many key processes relevant to accountability had received limited focused independent oversight coverage.

Regarding costs, only four organizations were able to provide a relatively comprehensive set of information covering both oversight and non-oversight functions. The other organizations referred mainly to difficulties in splitting the costs of functions involved in different types of activities but reporting to the same director (e.g. organizations in which the audit, investigation and evaluation functions report to the same individual) and difficulties due to the involvement of staff members, especially those in the field, in multiple activities (e.g. cases in which the risk focal point and programme monitoring staff members are also involved in programme design).

Joint United Nations accountability-related activities

Since 2018, organizations in the United Nations system have invested in the repositioning of the United Nations development system and in the implementation of a reinvigorated resident coordinator system. Despite those investments, however, the United Nations Sustainable Development Cooperation Framework (formerly the United Nations Development Assistance Framework), the resident coordinator system and the Sustainable Development Goals are clearly referred to only by the United Nations Secretariat, the United Nations Industrial Development Organization, the Joint United Nations Programme on HIV/AIDS, the United Nations Children's Fund and the United Nations Development Programme.

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.

Conclusions: strengths, weaknesses and the way forward

In the present review, the Inspector has found many improvements made since 2011, both in the number of accountability frameworks approved and in the existence of relevant functions and processes to support their implementation, such as increased emphasis on risk management, internal control statements, management oversight and ethical support.

However, the Inspector notes that, when compared with the updated JIU reference framework, there are some gaps in existing frameworks that may be reducing their effectiveness or efficiency. Overall recognition of the links that exist among United Nations system organizations could also be improved.

The present review contains five formal recommendations, of which two are addressed to the legislative organs and/or governing bodies and three to the executive heads of JIU participating organizations (see annex III for details by organization). The Inspector believes that these recommendations will contribute to enhancing transparency and accountability, both within organizations and for the United Nations system as a whole, and to strengthening coordination, coherence and harmonization among organizations.

The formal recommendations are complemented by several informal recommendations, indicated in bold text in the present report and included in the list below, as additional suggestions that, in the view of the Inspector, lead to or inform the formal recommendations and further support the enhancement of accountability within the United Nations system.

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 JIU reference accountability framework and adjust it as necessary, by the end of 2024.

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.

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.

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

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.

List of informal recommendations included in the present report

Chapter II

1. The Inspector recommends that all organizations review the actual status of implementation of JIU recommendations more carefully, in order to ensure accurate reporting to JIU and to their respective legislative organs and/or governing bodies.
2. The Inspector recommends that these four organizations (UN-Habitat, UNODC, UNCTAD and UNWTO) review the processes in place for accepting JIU recommendations, starting from the report drafting phase. The Inspector also notes that this matter will be covered in more detail in a review to be carried out by JIU in 2023, which will focus on the level of acceptance and implementation of JIU recommendations.

Chapter IV

3. While these commitments [accountability to affected populations] are technically binding only for members of the Inter-Agency Standing Committee involved in humanitarian activities and should be referred to in the members' comprehensive accountability frameworks (which they often are not), the Inspector recommends that other organizations consider formalizing the links with their stakeholders in a similar manner.
4. The Inspector recommends that, as organizations implement or update their accountability frameworks, taking into consideration the updated JIU reference accountability framework, they pay special attention to ensuring that all limited-scope frameworks are referenced in the comprehensive accountability framework and vice versa, and that the structure followed in the design of the limited-scope frameworks is consistent with the design of the main framework, so as to facilitate consolidation and analysis.
5. The Inspector recommends that all frameworks stipulate that the framework will 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 or residual risks and risk appetite.
6. The Inspector would like to encourage United Nation systems organizations to give attention to accountability to affected populations as a priority, leveraging synergies with the other organizations working with the same affected populations.
7. The Inspector encourages United Nations system organizations that have not yet conducted a risk self-assessment using the CEB Reference Maturity Model for Risk Management to do so, and to use the results to design or update their accountability frameworks.
8. The Inspector would like to encourage the executive heads UNEP, UN-Habitat, UNODC and UNCTAD to prepare specific accountability frameworks for their organizations, consistent with the United Nations Secretariat framework and aligned with the recommendations included in the present report
9. The Inspector recommends that findings from United Nations inter-agency and system-wide evaluations should be disclosed to the legislative organs and/or governing bodies as part of the internal control statement of the executive head or the report on the accountability framework or other relevant documents.
10. The Inspector strongly encourages all organizations, regardless of their type of activities, to create appropriate channels for receiving important feedback from all stakeholders on potential breaches.
11. The Inspector recommends that the number, the scope and, if feasible, the outcomes of donor reviews or the equivalent should be disclosed to the legislative organs and/or governing bodies as part of the internal control statement of the executive head or the report on the accountability framework.
12. The Inspector strongly encourages United Nations system organizations to provide a more comprehensive overview of the main breaches of the compact and of all the actions taken, together with an overview of the timing and, if feasible, resources involved in the process (e.g. the duration from the initial suspicion to the preliminary investigation, from the preliminary investigation to the final investigation, and from the final investigation to the final legal decision, whether the action was taken internally or through a tribunal, and lastly, the outcome of any appeal process).
13. The Inspector also recommends that 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 evaluation functions.
14. The Inspector would like to remind organizations of the importance of implementing recommendations within the agreed deadlines and of clearly describing the risks that the executive head implicitly accepts by not implementing them.
15. The Inspector would like to remind organizations of the importance of implementing recommendations within the agreed deadlines and of clearly describing the risks that the executive head implicitly accepts by not implementing them.
16. The Inspector would like to encourage all organizations to continue to work together to agree on a common set of cost categories to be used consistently across all organizations.
17. The Inspector recommends that these actions [to reduce accountability costs] also take into account potential synergies created by working with other United Nations system organizations.

Abbreviations

CEB	United Nations System Chief Executives Board for Coordination
FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ICT	information and communications technology
ILO	International Labour Organization
IMO	International Maritime Organization
ITC	International Trade Centre
ITU	International Telecommunication Union
JIU	Joint Inspection Unit
NGO	non-governmental organization
OIOS	Office of Internal Oversight Services
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNEP	United Nations Environment Programme
UNFPA	United Nations Population Fund
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNWTO	World Tourism Organization
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UPU	Universal Postal Union
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization

Glossary of key terms

Accountability framework	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
Accountability	An obligation to another for the fulfilment of a responsibility. Accountability includes the duty to inform and to explain the manner in which the responsibility was fulfilled, and the non-fulfilment of a responsibility has enforceable consequences for the accountable party[2]
Affected populations	Individuals or communities on which United Nations activities have an impact. Such populations include the intended direct and indirect beneficiaries of those activities and those who, without being the intended beneficiaries, are affected by United Nations activities with regard to, among other things, their human rights, health, income and living environment
Beneficiaries	Individuals or communities who are the recipients of, among other things, assistance, support or advice from the United Nations
Comprehensive accountability framework	An accountability framework covering all the activities and all the stakeholders of an organization
Efficiency of the accountability framework	The extent to which the framework delivers, or is likely to deliver, results in an economic and timely way, whereby "economic" refers to the most cost-effective way possible of converting input (funds, expertise, natural resources, time, assets, software, etc.) into outcomes, as compared with feasible alternatives, given the context, and "timely" refers to delivery within either an intended time frame or a reasonable time frame, given the context[3]
Effectiveness of the accountability framework	The extent to which the framework achieved, or is expected to achieve, its objectives, that is, delivery of the accountability compact
External oversight	Oversight carried out by individuals or organizations who are external to the organization, appointed by the legislative organs and/or governing bodies, and independent of the executive head
Independent oversight	Oversight carried out by staff members (or consultants reporting to staff members) who are independent of the executive head
Informal accountability framework	Relevant governance, risk management and internal control systems that support the implementation of accountability across the organization but that have not been formalized in a stand-alone accountability framework
Limited-scope accountability framework	An accountability framework that covers only a specific process, topic or risk
Management oversight	Oversight carried out by or on behalf of units or departments directly or indirectly reporting to the executive head
Partners	External stakeholders who support or are instrumental to the implementation of the organization's mandate. Partners in the United Nations system normally include

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[2] International Organization for Standardization standard ISO 37000.

[3] Organisation for Economic Co-operation and Development, Development Assistance Committee, "Evaluation criteria". Available at www.oecd.org/dac/evaluation/daccriteriaforevaluatingdevelopmentassistance.htm.

	national and international non-governmental organizations (NGOs) and government institutions (ministries, local government institutions, etc.)
Personnel	Includes individuals working for an organization, who may or may not be staff members, including consultants, contractors, United Nations volunteers, fellowship holders and interns
Responsibility	An obligation to act and take decisions to achieve required outcomes[4]
Staff members	Individuals who are employed under an employment contract and who are subject to the staff regulations and rules of the organization employing them. Staff members include international Professional staff members, Junior Professional Officers, National Professional Officers and General Service staff
Stakeholders	Persons or organizations that can affect, be affected by or perceive themselves as being affected by a decision or activity of an entity.[5] Stakeholders in the United Nations system normally include host countries, member States in legislative organs and/or governing bodies, individuals or populations affected by United Nations activities, donors, customers, suppliers, implementing partners, NGOs and personnel
Sustainability	This term is used to refer to an integrated approach to economic development that also takes into account environmental and social concerns[6]
United Nations reform	This term refers to the proposals made by the current Secretary-General, António Guterres, since the beginning of his term in January 2017, covering the topics of development, management and peacekeeping (not covered in the present report)[7]

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[4] International Organization for Standardization standard ISO 37000.

[5] Ibid.

[6] In 1987, the World Commission on Environment and Development defined sustainability as meeting the needs of the present without compromising the ability of future generations to meet their own needs. See also United Nations, "Academic impact: sustainability". Available at www.un.org/en/academic-impact/sustainability.

[7] See United Nations, "United to reform: resources". Available at https://reform.un.org/content/resources.

Contents

I. Introduction

A. Background

1.   The present review was included in the Joint Inspection Unit (JIU) programme of work for 2021 and was started in December 2021. It was prepared as follow-up on the 2011 JIU review on accountability frameworks in the United Nations system (henceforth referred to as "the 2011 JIU report" or "the 2011 JIU review), which was requested by the General Assembly in 2010,[8] at the same session in which the Assembly approved the United Nations Secretariat accountability system in its resolution 64/259. At the time of the original JIU review, only seven United Nations system organizations had adopted a formal accountability framework – the World Health Organization (WHO) in 2006, the United Nations Population Fund (UNFPA) in 2007, the United Nations Development Programme (UNDP) in 2008, the United Nations Office for Project Services (UNOPS) in 2008, the United Nations Children's Fund (UNICEF) in 2009, the International Labour Organization (ILO) in 2010 and the United Nations Secretariat in 2010.

2.   While accountability frameworks are frequently referred to in the public sector, there is no specific technical guidance that can be used as a reference when designing an accountability framework for United Nations system organizations. The only available comprehensive reference framework is the one proposed by JIU as part of its 2011 report. That 2011 JIU reference framework will be updated as part of the present review, to reflect the changes that have taken place in the operating environment of the United Nations system organizations since 2011, including increased risks, increased complexity, funding challenges and increased expectations from stakeholders, all of which make a fit-for-purpose accountability framework even more necessary.

B. Objectives and scope

1. Scope

3.   The present review was carried out on a system-wide basis and included all JIU participating organizations, namely the United Nations Secretariat, its departments and offices, the United Nations funds and programmes, other United Nations bodies and entities, the United Nations specialized agencies and the International Atomic Energy Agency (IAEA).

4.   At the request of the Executive Director of the International Trade Centre (ITC), that organization took part in the assignment as an observer. As a result, the evidence related to ITC was gathered mainly by means of a desk review of public documents and minor input from ITC management.

2. Objectives

5.   The starting point of the present review is to examine the status of acceptance and implementation of the recommendations contained in the 2011 JIU report.

6.   The objectives of the review are to:

      (a)   Identify areas for improvement both in the design and in the implementation of existing accountability frameworks;

      (b)   Identify good practices that can be shared across the United Nations system organizations;

      (c)   Identify potential synergies among United Nations system organizations and, if appropriate, with other external parties;

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[8] JIU/REP/2011/5.

(d)   Contribute to strengthening the accountability of the United Nations system and its credibility, efficiency and effectiveness.

7.   For this reason, the present report also includes the following:

(a)   An updated version of the 2011 JIU reference accountability framework, reflecting changes in the United Nations system and changes in relevant best practices;

(b)   A comparison of existing accountability frameworks against the updated JIU reference;

(c)   A review of how organizations are monitoring the efficiency and effectiveness of their frameworks;

(d)   A review of joint United Nations accountability-related activities.

C.   Methodology

8.   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 involving different sources to ensure the consistency, validity and reliability of the findings. Evidence used in the preparation of the present report was current as of October 2022 and included the following:

- **Desk review of relevant documents and literature**. JIU reviewed all accountability frameworks provided by the participating organizations, additional relevant documents that were publicly available or had been received from the participating organizations, such as annual budgets and performance reports, and annual reports prepared for the legislative organs and/or governing bodies 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, the quadrennial comprehensive policy review of operational activities for development of the United Nations system, reports of the Inter-Agency Standing Committee,[9] the Development Coordination Office and the United Nations Evaluation Group and other relevant public documents were also reviewed. JIU also consulted relevant technical guidance and standards, such as those issued by the International Organization for Standardization (standard ISO 37000 on the governance of organizations, issued in 2021), by the Institute of Internal Auditors, by the Committee of Sponsoring Organizations of the Treadway Commission and by the Development Assistance Committee of the Organization for Economic Cooperation and Development. JIU also reviewed documents from external system entities, such as the World Bank and the Green Climate Fund, and articles and journals covering the topics of accountability both in the public and private sectors.

- **Questionnaires**. A comprehensive list of questions on existing accountability frameworks and accountability-related trends, decisions and costs was addressed to all JIU participating organizations, except for ITC. Responses were received from all organizations except for the Universal Postal Union (UPU), which was unable to provide a response within a reasonable time frame. The United Nations Secretariat provided a single response for all organizations under the United Nations Secretariat accountability system, including for the following JIU participating organizations: the United Nations Human Settlements Programme (UN-Habitat), the United Nations Environment Programme (UNEP), the United Nations Office on Drugs and Crime (UNODC) and the United Nations Conference on Trade and Development (UNCTAD). The responses to the questionnaires from participating organizations varied in terms of quality and depth.

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[9] The following JIU participating organizations are members of the Inter-Agency Standing Committee: FAO, the United Nations Secretariat (Office for the Coordination of Humanitarian Affairs), UNDP, UNFPA, UN-Habitat, UN-Women, UNHCR, UNICEF, WFP and WHO.

- **Interviews**. JIU conducted follow-up interviews with all participating organizations except for WHO (owing to delays in its submission of answers to the JIU questionnaire), UNCTAD (whose representatives were not available for a meeting within a reasonable time frame), UNODC (whose input was received through the United Nations Secretariat) and ITC, which took part in the present review only as an observer. The interviewees included accountability framework focal points, staff members in legal units, staff members in risk management units, representatives from internal audit and evaluation offices, a sample of country directors and regional directors based in Lebanon, and senior staff members in the United Nations Secretariat. Most meetings were held online or in a hybrid mode, with the exception of some in-person interviews held in Geneva, New York and Beirut.

- **Quantitative and qualitative data analyses**. The team collected and analysed data on the costs of the key functions involved in the accountability system over the period 2010–2020, using data received from the JIU participating organizations through the JIU questionnaire, complemented, where available, by information from financial statements and budget documents of participating organizations.

9.   In line with its internal policies and procedures, the key deliverables of the present review were shared and discussed as follows:

- **Peer review within JIU**. In accordance with article 11.2 of the Statute of the Joint Inspection Unit, the present report was finalized after consultation among the Inspectors so as to test the conclusions and recommendations contained therein against the collective wisdom of the Unit. The final responsibility for the present report nonetheless rests solely with the Inspector who is the author of the report.

- **Feedback from JIU participating organizations**. The draft terms of reference and the draft report were shared with all JIU participating organizations for comments and factual correction. Comments on the draft report were received from all organizations, albeit in some cases after significant delays.[10] Participating organizations received feedback from JIU on how their comments had been addressed in the final report and the rationale for the decision.

10.   **Limitations**. Part of the present review was carried out in the midst of the coronavirus disease (COVID-19) pandemic, and as a result there were delays in the data-collection process, and many interviews had to be conducted either exclusively by videoconference or in hybrid mode. This situation may have affected access to some interlocutors and their willingness to share sensitive information that could have otherwise been obtained through in-person interactions.

11.   It should also be noted that accountability frameworks cover a significant number of activities and processes within the organizations and that, given the time available for the review, the Inspector decided to prioritize considerations regarding the overall design of accountability frameworks, limiting the focus on specific processes that would be best covered through specific JIU reviews or by the independent oversight functions of the organizations.

12.   **Acknowledgments**. The Inspector wishes to express his appreciation to all the officials of the United Nations system organizations and representatives of organizations outside the system who assisted in the preparation of the report, especially those who participated in the interviews and so willingly shared their knowledge and expertise during a particularly challenging time.

13.   **Structure of the report**. JIU reviewed the implementation of the recommendations contained in the 2011 JIU report (chap. II) and proposed an updated reference accountability framework (chap. III) against which all existing frameworks were reviewed (chap. IV).

14.   Some additional information, good practices and data collected by the Inspector as part of the present review have been put together for the benefit of the participating

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[10] In the case of WHO, the delay was such that the feedback was not received in time to be reflected in the present report.

organizations in a supplementary paper, which is not part of the present report and which has been shared directly with the organizations.

II. Implementation of recommendations contained in the 2011 Joint Inspection Unit report on accountability frameworks in the United Nations system

A. 2011 Joint Inspection Unit reference accountability framework

15.   In its 2011 report on accountability frameworks in the United Nations system, JIU proposed a reference framework that is currently still the only comprehensive reference accountability framework available to United Nations system organizations. The JIU framework was developed on the basis of the accountability system approved by the General Assembly for the United Nations Secretariat in 2010 and was based on four pillars, as shown in figure I below: (a) a culture of accountability and transparency; (b) a political covenant between the organization and the member States; (c) an internal control framework; and (d) complaints and response mechanisms. In that framework, JIU also introduced an explicit reference to the integrated framework for internal control issued by the Committee of Sponsoring Organizations of the Treadway Commission in 1992 as a benchmark for internal control frameworks in the United Nations.[11]

Figure I
2011 Joint Inspection Unit reference accountability framework
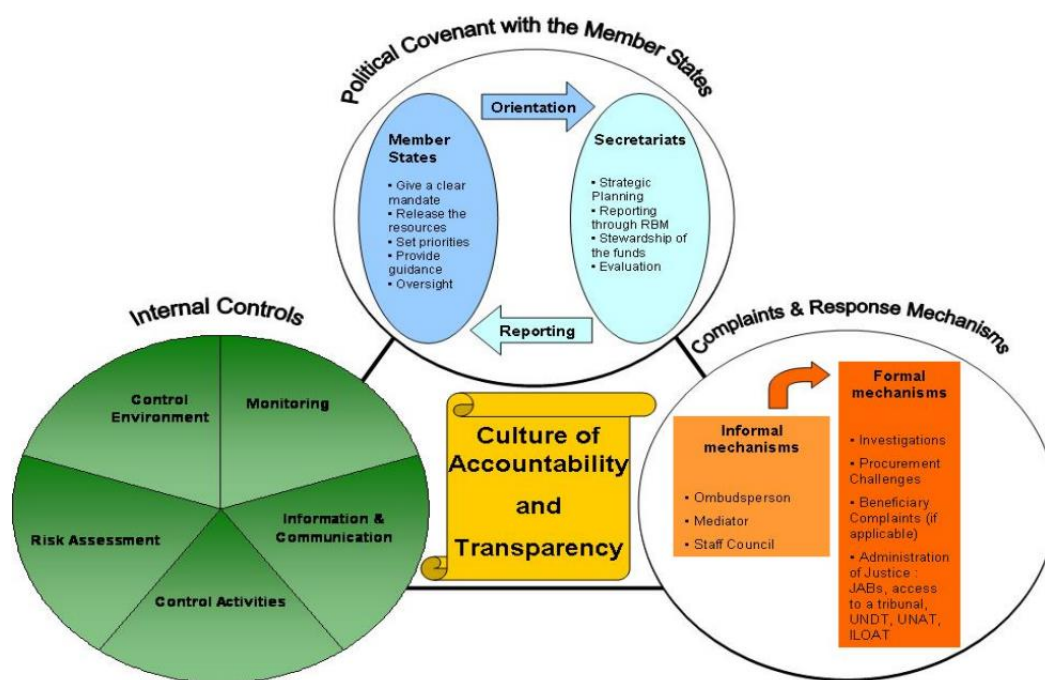
Source: 2011 JIU report.

16.   The 2011 JIU report also included a list of more detailed benchmarks, to support the implementation of the reference framework, summarized in table 1 below.

Table 1
2011 JIU accountability framework benchmarks for reference

Supporting delivery	Assessing delivery	Reacting	Communication and learning
• Results-based management • Ethical standards • Job descriptions	• Evaluations • Statement on internal controls • Performance assessments	• Sanctions • Oversight recommendations	• Information disclosure • Disclosure of sanctions

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[11]   See Committee of Sponsoring Organizations of the Treadway Commission, "About us". Available at www.coso.org/SitePages/About-Us.aspx.

• Conflict of interest	• Informal complaints mechanisms	• Actions after formal complaints
• Risk analysis		
• Delegations of authority	• Formal complaints mechanisms	
• Anti-fraud and anti-corruption		
• Access to relevant information		

Source: 2011 JIU report.

17.   The 2011 JIU report included a total of seven recommendations (see annex I). One related to the approval of an accountability framework and the others to specific components. Out of 26 organizations that were part of JIU at the time, 10 organizations (38 per cent) were asked to implement all of the recommendations, while the remaining 16 were asked to implement between two and five recommendations each. The 2011 JIU report and the recommendations contained therein were generally well received by the organizations. In their consolidated response provided through the United Nations System Chief Executives Board for Coordination (CEB) secretariat, they also demonstrated a deep understanding of the main objective of the 2011 JIU framework, stating as follows:

> The report concludes that accountability goes beyond a robust internal control system. It should encompass issues such as identifying the political covenant with member States, recourse for key stakeholders to complaints and response mechanisms, transparency within organizations to member States, beneficiaries and the general public and a strong culture of accountability… [The organizations of the United Nations system] note that an overarching accountability framework would be useful in making more concrete the links between organizational mission, strategic planning, evaluation, organizational learning, and results. Setting up such a framework might also be useful in identifying the gaps between these elements.[12]

18.   In their response, the organizations also flagged some potential difficulties in the implementation of the recommendations, such as funding constraints (which would make it difficult for smaller organizations to have all the processes and functions recommended in the framework, such as an ombudsperson and mediators) and confidentiality concerns stemming from the recommendation to increase information disclosure, owing to the potential harm to individuals and legal considerations.

B.   Recommendation to develop a stand-alone accountability framework

19.   In the first recommendation contained in its 2011 report, JIU encouraged the organizations to develop a stand-alone accountability framework, stating as follows: "Executive heads of United Nations system organizations that have not yet developed stand-alone accountability frameworks should do so as a matter of priority inspired by the benchmarks contained in this report."

20.   At the time when the 2011 JIU report was issued, there were only seven formal accountability frameworks, covering a total of 11 organizations, of which 5 were covered by the United Nations Secretariat framework. The first framework was formalized by WHO in 2006, followed by UNFPA in 2007, UNDP and UNOPS in 2008, UNICEF in 2009, ILO in 2010 and the United Nations Secretariat, also in 2010, whose framework at the time also covered UNCTAD, UNODC, UNEP and UN-Habitat.

21.   Since then, ten organizations have reported to JIU that they have fully implemented the recommendation (the Food and Agriculture Organization of the United Nations (FAO), IAEA, the International Telecommunication Union (ITU), the Joint United Nations Programme on HIV/AIDS (UNAIDS), the United Nations Industrial Development Organization (UNIDO), the World Intellectual Property Organization (WIPO), the World Meteorological Organization (WMO), the World Food Programme (WFP) and UPU). The organizations that have reported that they do not have a formal stand-alone framework are:

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[12] A/66/710/Add.1.

the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), the Office of the United Nations High Commissioner for Refugees (UNHCR), the International Civil Aviation Organization (ICAO), the International Maritime Organization (IMO) and the United Nations Educational, Scientific and Cultural Organization (UNESCO) (all of which are either already working on a framework or intend to prepare one in the near future and have therefore reported that the recommendation has been partially implemented); the World Tourism Organization (UNWTO) (which did not accept the recommendation) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) (which was not part of JIU in 2011 and to whom the original recommendation was therefore never addressed). See annex I for details on the year of approval of all the frameworks. According to the information self-reported by the organizations, the number of current JIU organizations with a formal framework has therefore increased from 11 to 21, as indicated in table 2 below.

22. The Inspector notes that, out of the nine organizations that have reported that the recommendation has been implemented, two of them (WFP and UPU) do not actually have a formal accountability framework as such, but rely instead on other existing policies, procedures and frameworks, which are not consolidated into a single document. This is not in line with the spirit of the 2011 JIU recommendation, in which JIU recommended a single framework as a way to ensure the completeness and coherence of existing policies, procedures, governance, risk management, internal controls and oversight activities. The actual implementation rate is therefore lower than the one referred to above. However, the Inspector notes that the WFP oversight framework approved by that organization's Executive Board in 2018, by putting the oversight framework in the context of the "three lines of defence" framework, does cover more than just oversight (e.g. roles and responsibilities of the executive head and of the first and second lines, a description of governing bodies and reporting arrangements, and a list of key relevant policies and procedures) and is a good umbrella document for many accountability-related activities.

Table 2
Existence of formal accountability frameworks in Joint Inspection Unit participating organizations (comparison of 2010 and 2022 data)

	Existing formal accountability framework in 2010 (when the 2011 JIU report was prepared)	Accountability frameworks formalized since 2010	Subtotal of formal accountability frameworks in 2022	Organizations reporting that the recommendation has been "implemented", on the basis that they consider other existing frameworks to be sufficient	No formal stand-alone accountability framework in 2022	
					Organizations working on an accountability framework	Other
Organizations using the United Nations Secretariat accountability framework	**5** United Nations Secretariat, UNCTAD, UNODC, UNEP, UN-Habitat	–	**5**		–	–
Organizations using or likely to use their own accountability framework	**6** ILO, UNDP, UNFPA, UNOPS, UNICEF, WHO	8 FAO, IAEA, ITC,[a] ITU, UNAIDS, UNIDO, WIPO, WMO	**14**	2 WFP, UPU	5 UNHCR, UNESCO, ICAO, IMO, UNRWA[b]	2 UN-Women,[a] UNWTO
Total (including all current 28 JIU organizations)	**11**	8	**19**	2	5	2
Total (excluding UN-Women and ITC)[a]	**11**	**7**	**18**	**2**	**5**	**1**

Source: JIU review of information received from participating organizations.

Note: UN-Women and ITC were not part of JIU at the time when the 2011 report was issued. However, they have been included in the table to facilitate the like-for-like comparison between 2010 and 2022.

a Joined JIU in 2012, after the 2011 JIU report on accountability had been finalized. The recommendation was therefore never formally addressed to this organization.

b Both UNESCO and IMO are already at the drafting stage of developing a framework.

23.   It should also be noted that, not only are over 30 per cent of JIU participating organizations without a formal accountability framework, but also that, of those that did approve a framework after the issuance of the 2011 JIU report, in most cases approval was granted several years later – in 2014 in the case of ITC, FAO and WIPO, in 2018 in the case of UNAIDS and IAEA, in 2020 in the case of ITU and in 2021 in the case of UNIDO and WMO. Both ITU and UNIDO, which have recently approved their frameworks, have reported that implementation is still in progress.

24.   Moreover, these frameworks vary significantly in their intended objectives and in content. These differences will be reviewed in more detail in chapter IV of the present report.

C.   Other recommendations

25.   In addition to the recommendation referred to in the previous section above, the 2011 JIU report also included an additional six recommendations, described in more detail in annex I. The vast majority of these recommendations were accepted (the overall average acceptance rate was 81 per cent) and, in the cases in which they were not accepted, the organizations have self-reported that the recommendations have been fully implemented in 99 per cent of cases, as detailed in table 3 below.

Table 3
Self-reported implementation rates of other 2011 Joint Inspection Unit recommendations

Number	Subject of recommendation	Organizations to which recommendation was addressed (out of 26)	Organizations that did not accept the recommendation*a*	Acceptance rate*b*	Full implementation of accepted recommendations (%)
2	Results-based management	25	UNCTAD, UNODC, UN-Habitat, UNWTO, IAEA	20 (80%)	100
3	Reporting evaluation and self-evaluation results	24	UN-Habitat, UNWTO	22 (92%)	95
4	Disclosure of disciplinary measures taken	15	ILO, ITU, IMO, UNWTO UNCTAD, UNODC, UN-Habitat, UNWTO, WMO	11 (73%)	100
5	Recognizing outstanding performance	25	UNCTAD, UNODC, UN-Habitat, UNWTO, WMO	20 (80%)	100
6	Information disclosure policy	21	UNCTAD, UNODC, UN-Habitat, UNWTO	17 (81%)	100
7	Evaluation of implementation of accountability framework	1	–	100%	100

a Includes the following responses from organizations: acceptance considered not relevant; not accepted; and no formal confirmation received from the organization regarding acceptance.

[b] Excludes the following responses from organizations: acceptance considered not relevant; not accepted; and no formal confirmation received from the organization regarding acceptance.

26.   Owing to time constraints, a decision was taken to prioritize the review of the overall framework and not of individual components, which would have required significant additional work and, in some cases, a specific report (e.g. on implementation of the recommendation on results-based management).

27.   Nonetheless, it is important to note that, as determined by means of a high-level review of documents shared by the organizations, it is possible that actual implementation rates may be lower than what emerges from table 3, which in some cases is due to a different or more narrow interpretation of the recommendation. Examples include the following:

     (a)   **Recommendation 3 on reporting evaluation and self-evaluation results**. In most cases, the reporting on evaluations and (some) self-evaluations is being carried out, but not through the report of the executive head as recommended by JIU in 2011, rather through the annual reports prepared and presented by the heads of evaluation or the heads of internal audit, on their respective area of work;

     (b)   **Recommendation 4 on the disclosure of disciplinary measures taken**. The Inspector was not able to confirm through the desk review the implementation of this recommendation by UNOPS, WHO and UPU. Moreover, in some cases, the disclosure is carried out only through the reports of the heads of investigations (or the equivalent) and includes only information on cases reported and investigated, and thus, by its nature, does not provide information on the final outcome of the legal proceedings, if any;

     (c)   **Recommendation 5 on recognizing outstanding performance**. When comparing the self-reported information on implementation with the answers to a similar question,[13] the Inspector noted some inconsistencies, indicating that the level of implementation of the recommendation may not be as high as 100 per cent, as self-reported;[14]

     (d)   **Recommendation 6 on an information disclosure policy**. While most organizations have a clear policy on the disclosure of oversight reports, and some have policies on data protection and the disclosure of beneficiary data and staff data, the Inspector found that not all organizations had a comprehensive information disclosure policy, as recommended by JIU in 2011;

     (e)   **Recommendation 7 on the evaluation of the implementation of the United Nations Secretariat accountability system by 2015**. An initial review was carried out in 2017, which helped inform some changes made in the framework of the Secretariat.[15] An advisory assignment was started in July 2020 and completed in December 2022. While it is understood that the findings will be discussed with members of the Advisory Committee on Administrative and Budgetary Questions, the Fifth Committee and the Independent Audit Advisory Committee, they will not be made public.[16]

28.   **On the basis of the differences described above between the self-reported implementation and the actual situation as verified when conducting the present review, the Inspector recommends that all organizations review the actual status of**

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[13] The question read as follows: Does your appraisal system include the rating "outstanding" (or equivalent)? Are there any automatic benefits for your personnel of getting this rating, e.g. faster promotion, additional career options? What other incentives are there, if any, to encourage staff to implement the accountability compact effectively and efficiently?

[14] WIPO is the only organization that has highlighted the fact that, as from 2022, the individual reward for delivery of excellence will be directly linked to obtaining an outstanding performance rating.

[15] Given that the document presented to the General Assembly at the time of the approval of the accountability system included a long list of areas for improvement already identified by the Secretary-General at the time, it would have been particularly important to carry out the review by 2015 as recommended by JIU, as annual updates cannot replace evidence from independent oversight.

[16] The final capping report of the advisory review, entitled "Evaluation of the accountability system of the United Nations Secretariat", issued by OIOS on 29 December 2022, was shared with JIU on 2 March 2023.

implementation of the JIU recommendations more carefully, in order to ensure accurate reporting to JIU and to their respective legislative organs and/or governing bodies.

29.   Some patterns also emerge in table 3 regarding organizations that have not accepted most of the 2011 JIU recommendations, namely UN-Habitat – which never confirmed to JIU whether or not it would be implementing the four recommendations addressed to it – and UNODC, UNCTAD[17] and UNWTO – all of which assessed some of the recommendations addressed to them as not relevant. The Inspector understands that this non-acceptance of the recommendations may in part be related to some miscommunication and misunderstanding between the officials of these organizations and the United Nations Secretariat, as some of them fall under the United Nations Secretariat accountability system. **The Inspector recommends that these four organizations (UN-Habitat, UNODC, UNCTAD and UNWTO) review the processes in place for accepting JIU recommendations, starting from the report drafting phase. The Inspector also notes that this matter will be covered in more detail in a review to be carried out by JIU in 2023, which will focus on the level of acceptance and implementation of JIU recommendations.**

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[17] UNWTO: recommendations 1 to 6; UNODC: recommendations 2, 3, 5 and 6; and UNCTAD: recommendations 2, 5 and 6.

III. Proposal for an updated Joint Inspection Unit reference accountability framework

30.   It is the Inspector's opinion that the 2011 JIU reference framework remains valid overall. However, in the past 12 years, there have been many changes in the operating environment of United Nations system organizations, in the relevant technical frameworks regarding governance, risk management and internal controls, and in the United Nations system itself, which the 2011 JIU reference framework cannot fully accommodate.

A. Changes in the operating context

31.   The context in which the 2010 United Nations Secretariat framework was prepared in 2009 is well described by the following statement of the Secretary-General, which was included in his report of 2008 on the accountability framework, enterprise risk management and internal control framework, and results-based management framework:

> The work of the Organization has grown at a fast pace in the past 10 years, making it difficult for Member States and the Secretariat to see clearly whether the Organization is doing the right things and doing things right. The challenges are great. The Organization is not only expected to do more, but it is expected to work with greater accountability, transparency, efficiency and effectiveness. There must be an increased focus on results, but at the same time, attention must be given to how the Organization achieves those results, where improvements can be made, what risks are acceptable and what measures are in place to enable the Organization to function effectively.[18]

32.   Fifteen years later, most of the challenges referred to in that statement are still valid. Most organizations have continued to grow (as shown in table 4 below), the Millennium Development Goals have been replaced by the Sustainable Development Goals, and there is continued pressure to reform the United Nations, in part owing to a decline in confidence in the ability of the United Nations system to address global issues and challenges. Organizations need to adapt and respond to the challenges emerging from climate change, economic and political crises in many parts of the world, and, in many cases, even in organizations for which funding has increased, there is a widening gap between funding needs and the actual funding received (e.g. owing to donor fatigue and competition for funding among organizations), placing significant stress on existing accountability frameworks.

Table 4
Funding levels in 2020, by organization and macrocategory of activity and percentage change in the period 2010–2020
(millions of United States dollars)

	Members of IASC and UNSDG	Members of UNSDG	Other
Funding more than doubled (+100% growth)	WFP 8 904 UNICEF 7 548 UNHCR 4 892 UN-Women 564[a]	UNOPS 1 180 UNRWA 983 UNEP 796	UPU 94
Significant growth in funding (21% to 100%)	WHO 4 299 FAO 1 791	UNODC 391 ITC 121 WIPO 530	IAEA 772
Modest growth in funding (1% to 20%)	United Nations Secretariat 15 671 UNDP 6 574 UN-Habitat 208	UNAIDS 269 ILO 747 ITU 193 UNCTAD 111[b]	IMO 76
Decrease in funding (from 0% to -24%)	–	UNESCO 655 UNIDO 267 WMO 99	ICAO 170 UNWTO 22

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[18] A/62/701.

Source: JIU calculations, established on the basis of revenue data from the CEB dashboard, which include assessed contributions, voluntary core and non-core earmarked and unearmarked contributions, and revenue from other activities. JIU is aware that some of these figures may not be aligned with audited figures for each organization. These values should be taken as reference only, as a proxy for understanding the relative size of each organization and the change in that size since the previous JIU accountability review in 2011.

Abbreviations: IASC, Inter-Agency Standing Committee; UNSDG, United Nations Sustainable Development Group.

[a] The increase in revenue for UN-Women is calculated on the basis of the first year of operation (2011).

[b] UNCTAD data have been calculated by JIU on the basis of detailed information on the United Nations Secretariat available on the CEB website; the United Nations Secretariat revenue data have been reduced accordingly.

33.   As indicated in figure II below, these changes in the operating environment are having a direct impact on the risks that organizations have to manage and are requiring organizations to actively respond to these risks by making changes to their strategies (e.g. partnerships) and to the key components of their governance and internal control systems (e.g. their enterprise resource planning systems and organizational structure), which are likely to require changes to the design of the accountability frameworks and bring additional challenges to their implementation in practice.[19]

Figure II
Major changes in context since 2010, according to responses from participating organizations to the Joint Inspection Unit questionnaire
(Percentage)
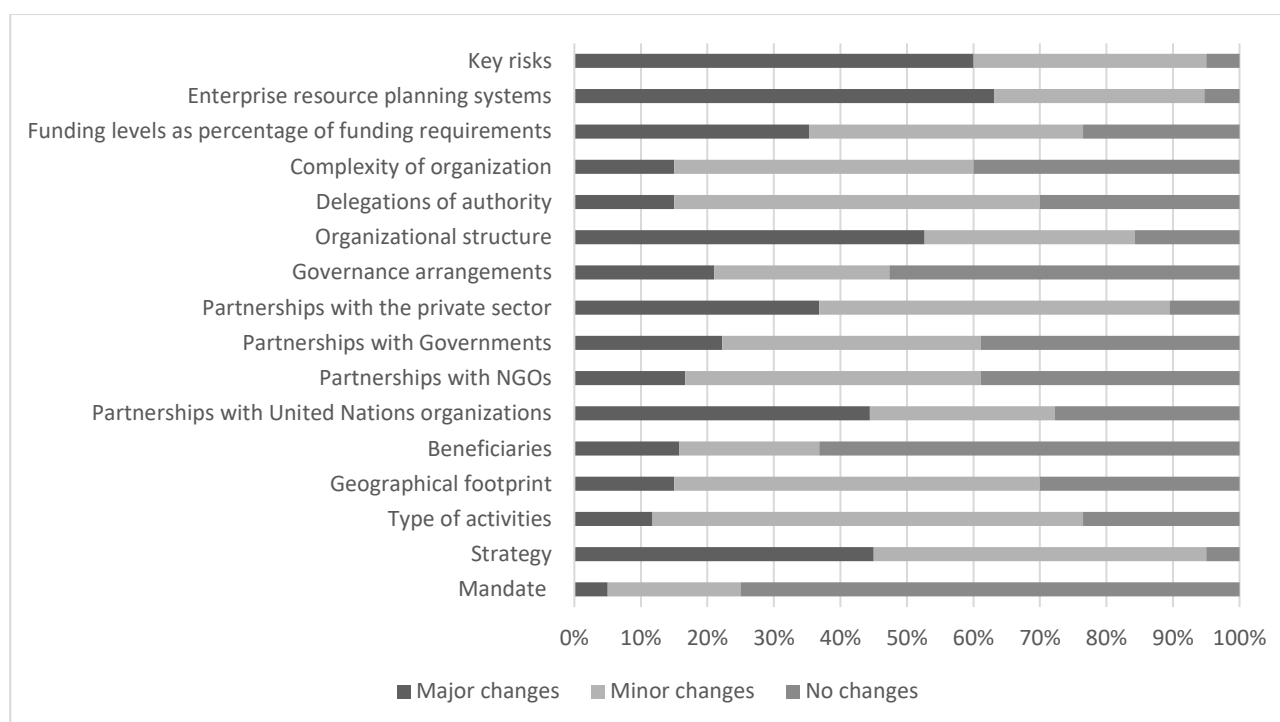
Source: Responses of 23 participating organizations to question 3 of the JIU questionnaire.

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[19]   In response to these challenges, in their answers to question 6 of the JIU questionnaire, the organizations also reported that they had made some major investments to strengthen accountability, such as new, upgraded information and communications technology (ICT) software (implemented by 73 per cent of respondents to the JIU questionnaire), new ICT hardware (65 per cent), a new upgraded external website (58 per cent), a new unit or department (39 per cent), a new, upgraded intranet (37 per cent) and new office locations (33 per cent).

B. Changes in relevant technical guidance (2010–2022)

34.   While there is no specific technical guidance for accountability frameworks in either the public sector or in the private sector, there is relevant guidance covering at least some of the components of an accountability framework, and most of this guidance has been updated since the issuance of the 2011 JIU report.

35.   According to the answers received to the JIU questionnaire, the most frequently used guidance, which is described in more detail below, comes from the following sources: the Committee of Sponsoring Organizations of the Treadway Commission (81 per cent), the Institute of Internal Auditors (53 per cent), the 2011 JIU report (50 per cent), the 2014 CEB report (47 per cent), the United Nations Secretariat (26 per cent), private sector guidance (19 per cent) and the International Organization for Standardization standard ISO 37000 (5 per cent).

36.   The main changes are listed below in chronological order and could be summarized as follows: a greater emphasis on risk management; a greater emphasis on a systemic and dynamic approach to governance, risk management and internal controls; more clarity on roles and responsibilities – especially regarding the oversight role of management functions and the role of oversight bodies; and greater attention to the social and environmental responsibilities of organizations and their relationship with other organizations and the operating context. All these changes should be reflected in the updated 2023 JIU reference accountability framework.

37.   In 2013, the Committee of Sponsoring Organizations of the Treadway Commission published revised guidance on internal controls. The main source of guidance on the topic of internal controls had originally been published in 1992 with the title "Internal control – integrated framework". The main changes introduced in the revised framework are: the broadening of reporting beyond financial performance; the adaptation of the five components established by the Committee (control environment, risk assessment, control activities, information and communication, and monitoring activities) into a list of 17 principles; and greater emphasis on the systemic nature of internal control frameworks, which requires that all components function and operate together in an integrated manner.[20]

38.   In the same year, the Institute of Internal Auditors published a position paper on the three lines of defence in effective risk management and control,[21] which was used by the Finance and Budget Network as the basis for developing the "Reference risk management, oversight & accountability model for the UN system" endorsed by the High-level Committee on Management at its twenty-eighth session, in 2014.[22] That document includes: (a) a version of the three lines of defence model that is tailored to the United Nations (see figure III below); and (b) a list of agreed minimum independent assurance functions and six practices considered to be effective, as illustrated in table 5 below. Unlike the Committee of Sponsoring Organizations of the Treadway Commission and the Institute of Internal Auditors, which explicitly state that their frameworks are applicable to all types of organizations in all sectors, the Finance and Budget Network concluded that, "given the range of organizational mandates across UN agencies, it was not possible to mandate a single prescriptive approach for how governance and oversight should be administered. In particular, the determination of what an appropriate level of oversight should be and what resources are required, depends on an organization's size, mandate, complexity, maturity and business model". According to information self-reported by the organizations and uploaded to the HLCM Dashboard on the

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[20] See International Federation of Accountants, "COSOO Internal control – integrated framework, an IAASB overview" (September 2016). Available at www.ifac.org/_flysystem/azure-private/meetings/files/20160919-IAASB_Agenda_Item_4-A_COSO_Presentation.pdf.

[21] Institute of Internal Auditors, "IIA position paper: the three lines of defence in effective risk management and control" (January 2013).

[22] CEB/2014/HLCM/14/Rev.1.

CEB website,[23] all JIU participating organizations[24] have completed the implementation of the CEB model, except for UPU and UNRWA, for which implementation is still in progress.

Figure III
Three lines of defence model, as applied to the United Nations system, Finance and Budget Network, 2014
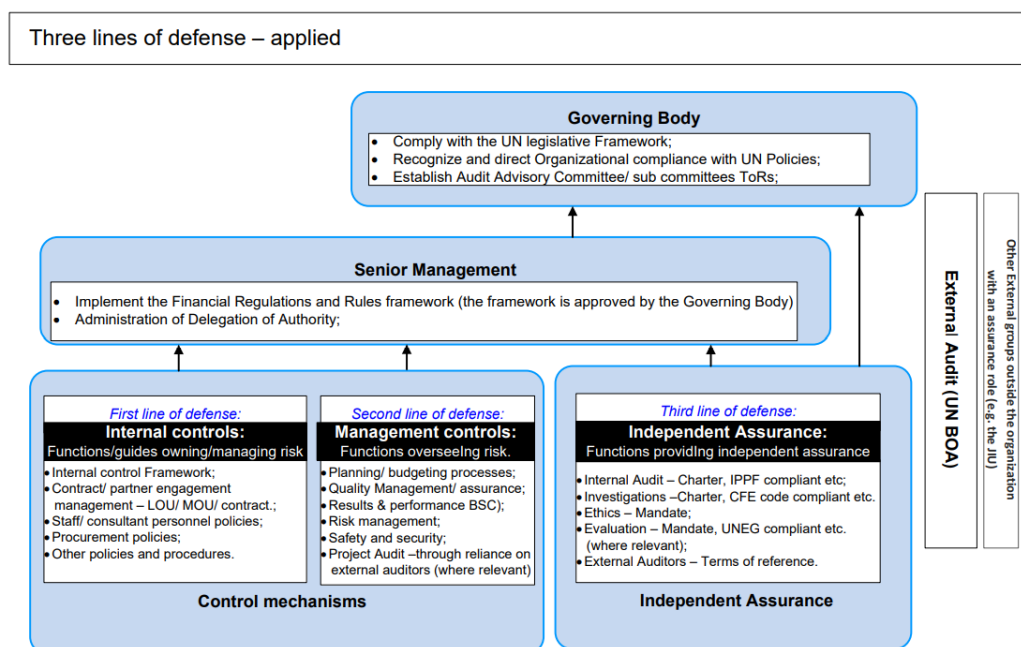
Source: CEB model prepared by the Finance and Budget Network.

Abbreviations: LOU, letter of understanding; MOU, memorandum of understanding; BSC, balanced scorecard; IPPF, International Professional Practices Framework; CFE, Certified Fraud Examiner; UNEG, United Nations Evaluation Group.

Table 5
Extract from "Reference risk management, oversight & accountability model for the UN system"

Required independent assurance elements	Practices considered to be effective

• Internal audit function
• Evaluation function (for programme-based agencies)
• Investigation function
	Functions:
	  • Independent audit committee
	  • Independent ethics function
	Processes:
	  • Organization-wide internal control framework in accordance with a recognized international standard
	  • Risk management in accordance with a recognized international standard
	  • Performance or results-based measurement
	  • Statement of internal controls

Source: CEB/2014/HLCM/14/Rev.1.

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[23] CEB, HLCM Dashboard. Available at https://unsceb.org/hlcm-dashboard (accessed on 19 September 2022). The database carries the following disclaimer from CEB: "The Dashboard is intended for purely informative purposes. The CEB Secretariat and HLCM members carry out periodic reviews of the data presented therein. The Dashboard should not be considered as a tool for audit purposes."

[24] No information was disclosed for ITC, which is not tracked separately in the dashboard.

Note: This list, agreed to as best practice by the members of the Finance and Budget Network, does not include all the elements contained in figure III (e.g. the ethics function is not regarded as part of the third line).

39.   In 2017, the Committee of Sponsoring Organizations of the Treadway Commission published new guidance on risk management, thereby updating the guidance contained in "Enterprise risk management: integrated framework", originally issued in 2004.[25] The title of the new document, "Enterprise risk management: integrating with strategy and performance", describes the main changes in the framework, namely, greater emphasis on risk management as a strategic planning tool, on the need to embed risk management throughout the organization and on the importance of recognizing the interrelated nature of risks and the need to continuously monitor and adapt to the external environment, as represented in figure IV below.

Figure IV
Visual representation of the framework set out in "Enterprise risk management: integrating with strategy and performance", 2017

Source: Committee of Sponsoring Organizations of the Treadway Commission.

40.   In 2019, the Development Assistance Committee of the Organizations for Economic Cooperation and Development, revised its evaluation principles,[26] adding "coherence" to the existing principles of "relevance", "effectiveness", "efficiency", "impact" and "sustainability". The new criteria include both internal and external coherence. Internal coherence, on the one hand, addresses the synergies and interlinkages between the intervention being evaluated and other interventions carried out by the same organization, as well as the consistency of the intervention with the relevant international norms and standards to which that organization adheres. External coherence, on the other hand, considers the consistency of the intervention with other actors' interventions in the same context, including complementarity, harmonization and coordination with others, and the extent to which the intervention is adding value while avoiding duplication of effort. Additional, relevant changes include a greater emphasis on equity, gender equality and the "leave no one behind" agenda and a reference to achieving the Sustainable Development Goals.

41.   In 2020, the Institute of Internal Auditors revisited its three lines of defence in effective risk management and control model and renamed it "the three lines model".[27] The model remains largely unchanged, except for an increased focus on risk management and the

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[25] Committee of Sponsoring Organizations of the Treadway Commission, "Enterprise risk management: integrated framework", 2004. Executive summary available at www.sox-online.com/documents/COSO_ERM_ExecutiveSummary.pdf.

[26] Organisation for Economic Co-operation and Development, Development Assistance Committee, "Evaluation criteria". Available at www.oecd.org/dac/evaluation/daccriteriaforevaluatingdevelopmentassistance.htm.

[27] The Institute of Internal Auditors, "The IIA's three lines model: an update of the Three Lines of Defense". Available at www.iia.org.au/sf_docs/default-source/technical-resources/the-iias-three-lines-model---an-update-of-the-three-lines-of-defence.pdf?sfvrsn=4.

discontinued use of the word "defence", which was found to lead organizations to focus too much on the negative aspects of risk. The paper also includes an important clarification regarding the use of the three lines categories. The terms "first line," "second line" and "third line" are retained from the original model in the interests of familiarity. However, the "lines" are not intended to denote structural elements but rather a useful differentiation in roles. Logically, governing body roles also constitute a "line", but this convention has not been adopted, so as to avoid confusion. The numbering (first, second and third) should not be taken to imply sequential operations. Instead, all roles operate concurrently.

42.   In 2021, the International Organization for Standardization issued the first standard on the governance of organizations (standard ISO 37000), which is described on the organization's website as the first ever international benchmark for good governance. The explicit aim of the standard is to "assist governing bodies in discharging their duties effectively, prudently and efficiently, while enhancing trust, inclusion, accountability, legitimacy, responsiveness, transparency and fairness". It includes a useful set of definitions and, as shown in figure V below, contains a proposal of three clear governance outcomes and a series of standard supporting principles that can be used by all organizations.

Figure V
Extract from International Organization for Standardization standard ISO 37000 on the governance of organizations
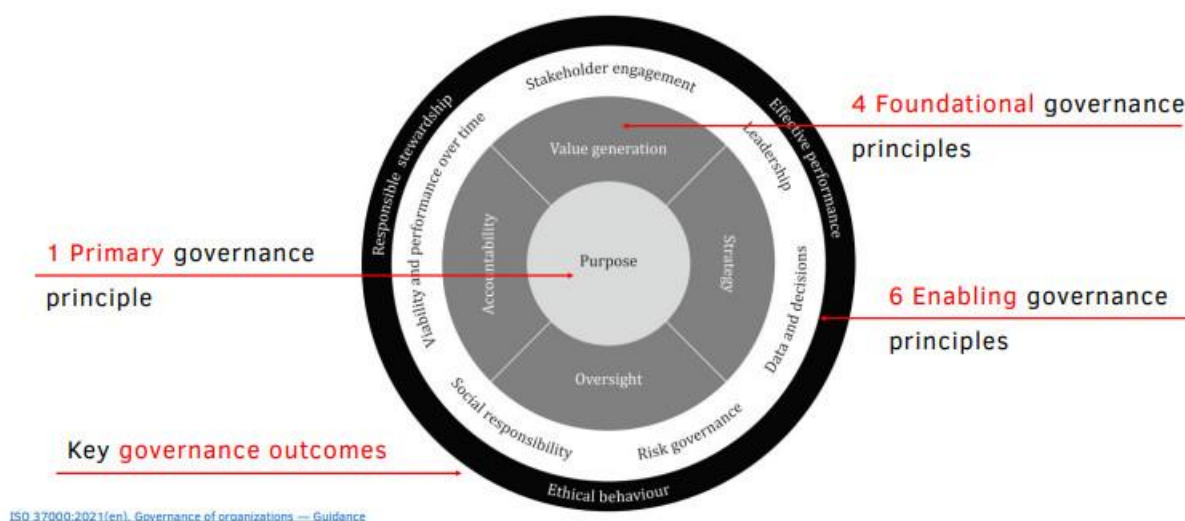
Source: International Organization for Standardization.

43.   In March 2023, the Committee of Sponsoring Organizations of the Treadway Commission released new supplemental guidance on achieving effective internal control over sustainability reporting.[28] While there is still no consensus on the standards to follow regarding environmental, social and governance reporting, this topic is likely to become more relevant with time, not only in the private sector but also in the United Nations system as a whole, which will have a significant impact on what the objectives of the accountability frameworks should be and on the underlying supporting processes necessary to implement the requirements.

C. Changes in the United Nations system (2010–2022)

44.   The main relevant changes in the United Nations system, described in more detail below in chronological order, can be classified into four main groups: (a) greater emphasis

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[28] Institute of Internal Auditors, "COSO releases new supplemental guidance on achieving effective "internal control over sustainability reporting (ICSR)", 30 March 2023. Available at www.theiia.org/en/content/communications/press-releases/2023/march/coso-releases-new-supplemental-guidance-on-achieving-effective-internal-control-over-sustainability-reporting-icsr/.

on accountability at the individual level and at the United Nations level; (b) greater emphasis on accountability to external stakeholders; (c) an increased focus on wider social and environmental outcomes and more recognition of the interlinkages among various types of activities, both within organizations and across organizations (including partners); and (d) the operating environment. All these changes are reflected in the updated 2023 JIU reference accountability framework.

45.   In 2011, the principals of the Inter-Agency Standing Committee endorsed the five commitments on accountability to affected populations:[29] (a) leadership and governance; (b) transparency; (c) feedback and complaints; (d) participation; and (e) design, monitoring and evaluation. These commitments were reviewed in 2017 (see table 6 below) and publicly reaffirmed by the Inter-Agency Standing Committee principals in April 2022. **While these commitments are technically binding only for members of the Inter-Agency Standing Committee involved in humanitarian activities and should be referred to in the members' comprehensive accountability frameworks (which they often are not), the Inspector recommends that other organizations consider formalizing the links with their stakeholders in a similar manner.**

Table 6
Inter-Agency Standing Committee revised commitments on accountability to affected populations and protection from sexual exploitation and abuse, 2017

Commitment	Commitment description
Leadership	Demonstrate their commitment to accountability to affected populations and protection from sexual exploitation and abuse by enforcing, institutionalizing and integrating accountability-focused approaches in the humanitarian programme cycle and strategic planning processes at the country level and by establishing appropriate management systems to solicit, hear and act upon the voices and priorities of affected people in a coordinated manner, including for sexual exploitation and abuse, before, during and after an emergency
Participation and partnership	Adopt agency mechanisms that feed into and support collective and coordinated people-centred approaches that enable women, girls, boys and men, including the most marginalized and at-risk people among affected communities, to participate in and play an active role in decisions that will have an impact on their lives, well-being, dignity and protection. Adopt and sustain equitable partnerships with local actors to build upon their long-term relationships and trust with communities.
Information, feedback and action	Adopt agency mechanisms that feed into and support collective and participatory approaches that inform and listen to communities, address feedback and lead to corrective action. Establish and support the implementation of appropriate mechanisms for the reporting and handling of complaints related to sexual exploitation and abuse. Plan, design and manage protection and assistance programmes that are responsive to the diversity and expressed views of affected communities.
Results	Measure results related to accountability to affected populations and protection from sexual exploitation and abuse at the agency and collective levels, including through such standards as the Core Humanitarian Standard on Quality and Accountability, the Minimum Operating Standards for Protection from Sexual Exploitation and Abuse, the *Best Practice Guide: Inter-Agency Community-Based Complaint Mechanisms* and its accompanying standard operating procedures.

Source: Inter-Agency Standing Committee, "Policy: commitments on accountability to affected people and protection from sexual exploitation and abuse" (November 2017). Available at https://interagencystandingcommittee.org/system/files/2020-11/IASC%20Revised%20AAP%20Commitments%20endorsed%20November%202017.pdf.

46.   In 2013, the term "accountability" was introduced for the first time into the "Standards of conduct for the international civil service" of the International Civil Service Commission, in addition to the term "responsibility". The new sentence reads as follows: "International

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[29]   Inter-Agency Standing Committee, "Accountability to affected populations: tools to assist in implementing the IASC AAP Commitments" (July 2012). Available at https://interagencystandingcommittee.org/system/files/legacy_files/TOOLS%20to%20assist%20in%20implementing%20the%20IASC%20AAP%20Commitments.pdf.

civil servants at all levels are accountable and answerable for all actions carried out, as well as decisions taken, and commitments made by them in performing their functions."[30]

47. In 2015, the General Assembly adopted resolution 70/1, entitled "Transforming our world: the 2030 Agenda for Sustainable Development", in which the Assembly replaced the Millennium Development Goals with a set of more comprehensive and ambitious interlinked economic, social and environmental objectives (the 17 Sustainable Development Goals). The key objectives of the 2030 Agenda are summarized by topic in table 7 below.

Table 7
Extract from the preamble to the 2030 Agenda for Sustainable Development

People	We [the Heads of State and Government and High Representatives, meeting at United Nations Headquarters in New York from 25 to 27 September 2015] are determined to end poverty and hunger, in all their forms and dimensions, and to ensure that all human beings can fulfil their potential in dignity and equality and in a healthy environment.
Planet	We are determined to protect the planet from degradation, including through sustainable consumption and production, sustainably managing its natural resources and taking urgent action on climate change, so that it can support the needs of the present and future generations.
Prosperity	We are determined to ensure that all human beings can enjoy prosperous and fulfilling lives and that economic, social and technological progress occurs in harmony with nature.
Peace	We are determined to foster peaceful, just and inclusive societies which are free from fear and violence. There can be no sustainable development without peace and no peace without sustainable development.
Partnership	We are determined to mobilize the means required to implement this Agenda through a revitalized Global Partnership for Sustainable Development, based on a spirit of strengthened global solidarity, focused in particular on the needs of the poorest and most vulnerable and with the participation of all countries, all stakeholders and all people.
Other	The new Agenda is guided by the purposes and principles of the Charter of the United Nations, including full respect for international law. It is grounded in the Universal Declaration of Human Rights, international human rights treaties, the Millennium Declaration and the 2005 World Summit Outcome. It is informed by other instruments such as the Declaration on the Right to Development

48. In 2017, the Secretary-General presented to the General Assembly his report entitled "Repositioning the United Nations development system to deliver on the 2030 Agenda: ensuring a better future for all".[31] In that report, he stressed the importance of improving accountability and accountability systems at various levels and through various means, as illustrated in table 8 below.

Table 8
Summary of main points in the report of the Secretary-General on repositioning the United Nations development system to deliver on the 2030 Agenda

Delivering coherently through strengthened and accountable leadership	**Strengthening accountability to guide the United Nations development system's support for implementing the 2030 Agenda**
• At the country level: towards a new generation of United Nations country teams • At the regional level: a cohesive policy voice • At the global level: repositioning development at the highest levels of the Organization to support and enable results at the country level	• Improving governance and oversight by Member States • Increasing transparency on system-wide results • Strengthening internal accountability to deliver on collective mandates

Source: A/72/124–E/2018/3.

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[30] The Charter of the United Nations does not mention the word "accountability" or "accountable". The closest words that it contains are "responsibility", "responsibilities" and "responsible", which are used in the context of clarifying expectations for the various bodies created through the Charter.

[31] A/72/124–E/2018/3.

49.   In 2019, the United Nations Sustainable Development Group[32] issued the first version of the management and accountability framework of the United Nations development and resident coordinator system (later revised in 2021), [33] which provided the basis for accountability within United Nations country teams (including at the regional and global levels) and accountability to the resident coordinator. The framework requires organizations that are part of the United Nations Sustainable Development Group to, among other things, implement the following accountability-related processes:

- The role and responsibility of the resident coordinator are recognized in job descriptions of United Nations country team members

- The resident coordinator formally appraises United Nations country team members for their contribution to agreed results as defined in the United Nations Sustainable Development Cooperation Framework and other inter-agency agreements, through input to their agency's performance appraisal system as part of the regular assessment

- Regional directors or equivalent representatives of entities that comprise the United Nations country teams contribute to the performance appraisal of the resident coordinators

- United Nations country team members consult with the resident coordinator at key stages of entity-specific strategic planning and formally solicit the resident coordinator's feedback on alignment with the United Nations Sustainable Development Cooperation Framework

- When producing a new country programme, the resident coordinator provides written confirmation to the respective regional director or equivalent that the document is derived from the United Nations Sustainable Development Cooperation Framework before the respective entity proceeds with sign-off, in line with the Cooperation Framework guiding principles and guidance

D. Updated Joint Inspection Unit reference accountability framework

50.   The main objective of the updated 2023 JIU reference accountability framework is, just as for the 2011 JIU framework, to be a useful tool for management and for the legislative organs and/or governing bodies, which will help them to fulfil their responsibilities, provide the basis for a fruitful dialogue both among them and with all other stakeholders, help strengthen and maintain trust in the organization, and ultimately support the delivery of its mandate in an efficient manner and through ethical behaviour. However, the many changes in the operating context, relevant technical frameworks and United Nations system initiatives, described in the previous pages of the present report, together with evidence emerging from the review of existing organizational frameworks, call for some modifications of the 2011 reference framework, in order to expand its scope, clarify some concepts and ultimately improve the use and effectiveness of the reference framework and the coherence among organizations.

51.   The proposed updated JIU reference framework is presented in figure VI below and will be defined and described in more detail in chapter IV of the present report, which also includes a list of 24 detailed benchmarks (compared with 17 in 2011) to support organizations in the design and implementation of the reference framework.

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[32] All JIU participating organizations are members of the United Nations Sustainable Development Group except IAEA, ICAO, IMO, UNWTO and UPU.

[33] United Nations Sustainable Development Group, *Management and Accountability Framework of the UN Development and Resident Coordinator System* (15 September 2021).

Figure VI
Five components of the updated 2023 Joint Inspection Unit reference accountability framework
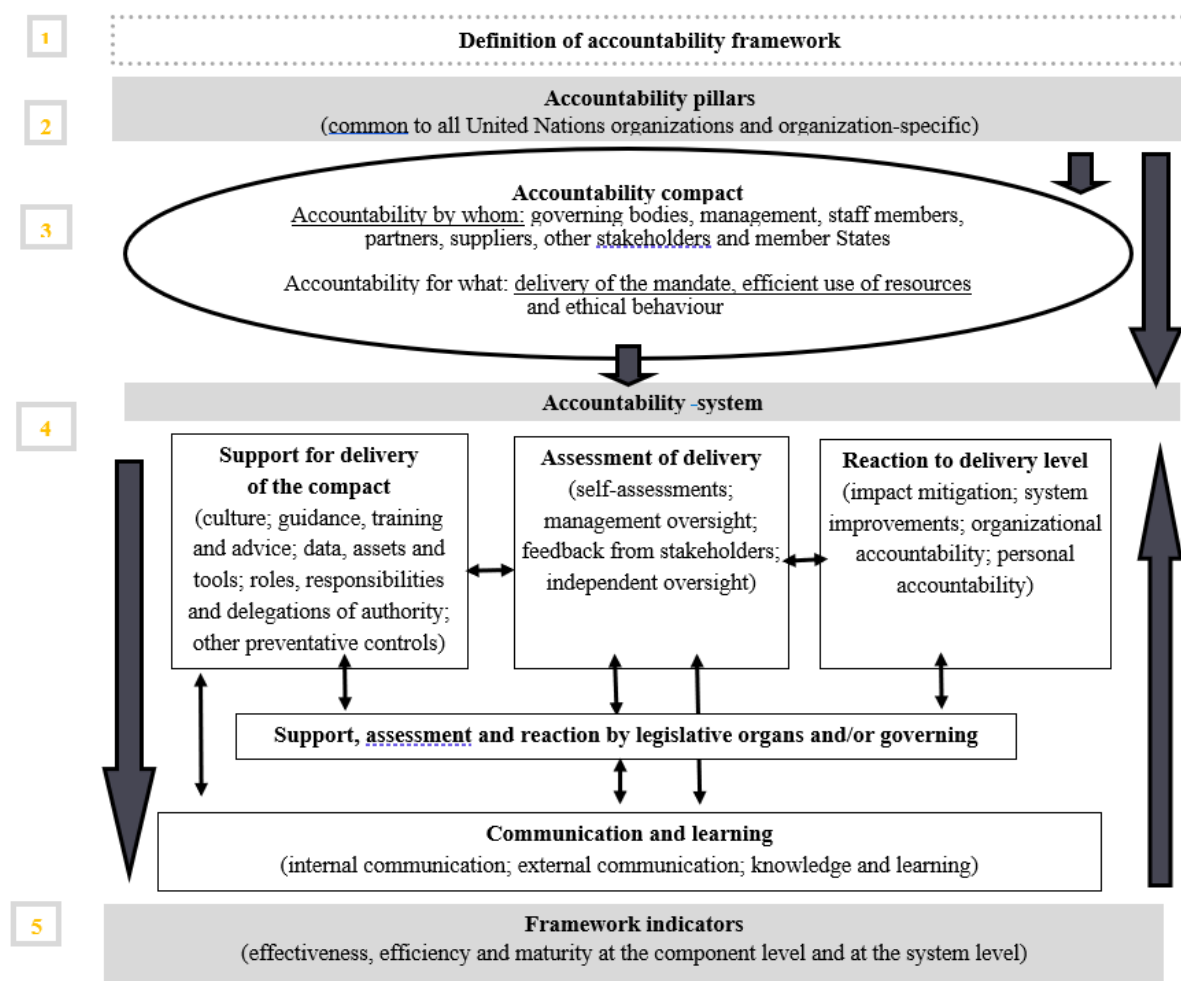
Source: JIU, established on the basis of an analysis of good practices and JIU recommendations on accountability-related topics and a review of existing United Nations system accountability frameworks.

52.   The updated reference framework builds on the 2011 JIU framework but introduces new elements and some changes in its design. The main changes are described in table 9 below.

Table 9
Main changes introduced in the 2023 update to the 2011 Joint Inspection Unit reference accountability framework

2011 JIU updated accountability framework components	Changes introduced in the updated JIU framework
Culture[a] Accountability and transparency plus leading by values and examples, information and communication, motivation, guidance and discipline, and participation	The updated framework continues to be focused on accountability and transparency but contains a recommendation to also include integrity and "no tolerance for inaction" The other concepts have been incorporated into separate benchmarks
Political covenant with the member States[b]	The updated framework continues to be focused on the key role of member States in the design and implementation of the accountability framework

2011 JIU updated accountability framework components	Changes introduced in the updated JIU framework
	However, in the new framework, the covenant has been expanded and clarified by the addition of an explicit reference to efficiency and ethical behaviour as deliverables (in addition to the organizational mandate) and of a request that organizations explicitly recognize their accountability to other stakeholders and the accountability of stakeholders to the organization
Internal controls Control environment, risk assessment, control activities, monitoring, information and communication – aligned with the Committee of Sponsoring Organizations of the Treadway Commission 2009 guidance	All the key controls listed in the 2011 JIU framework and by CEB in its 2014 model are included in the updated framework The updated model includes additional emphasis on: (a) recognizing the difference between preventative controls and detection-focused controls; (b) the importance of risk management and risk appetite; (c) oversight by management; (d) leveraging evidence from stakeholders; (e) leveraging evidence from information sources that are external to the organization; and (f) links and feedback loops among different components of the framework
Complaints and response mechanism Formal mechanisms (investigation, procurement challenges, beneficiary complaints, administration of justice, etc.) and informal mechanisms (ombudsperson, mediator, staff council)	In addition to the mechanisms included in the 2011 framework, the updated framework includes an explicit reference to the need to take immediate action following non-delivery of the compact and the need to address systemic causes of breaches and to take timely and fair action to enforce personal and organizational accountability
New components	Given the differences observed among existing accountability frameworks, the updated reference framework includes a clear definition of accountability and a reference definition for a reference accountability framework
	In the updated framework, it is assumed that understanding existing legal and non-legal commitments of the organization is a prerequisite for designing and adequately updating the accountability framework It also includes explicit recognition of the increasing importance of United Nations-related commitments and common principles
	The updated reference framework requires organizations to include, in the framework itself, relevant indicators to measure its effectiveness, efficiency and maturity at the single component level and at the overall system level and to regularly share the results with management and with legislative organs and/or governing bodies for discussion

a Described in more detail in the 2011 JIU report as follows: "1. Leading by values and examples – accountability as a top priority in day-to-day operation and evidenced by high standards of integrity of senior management. 2. Leading by information and communication – accountability through transparent decision-making. 3. Leading by motivation – accountability through recognition of staff achievements. 4. Leading by guidance and discipline – a zero-tolerance policy for unacceptable behaviour at all levels. 5. Leading by participation – an open dialogue should encourage mutual accountability."

b The covenant is described in more detail in the 2011 JIU report as follows: member States give orientation to the secretariats by providing a clear mandate, setting priorities, providing guidance, providing oversight and releasing resources, while secretariats implement and report to the member States through strategic planning, results-based management, stewardship of funds and evaluations.

53.   As indicated in chapter IV of the present report, it is the view of the Inspector that none of the existing accountability frameworks are currently fully aligned with the updated 2023 JIU reference accountability framework. The implementation of the following recommendation will contribute to enhancing accountability and trust in the organizations and their ability to deliver on their mandates efficiently and ethically.

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 JIU reference accountability framework and adjust it as necessary, by the end of 2024.

IV. Comparative analysis of organizations' accountability frameworks weighed against the updated Joint Inspection Unit benchmarks

54.   The present chapter includes a more detailed description of the components of the updated JIU reference accountability framework, a list of detailed benchmarks under each component to guide organizations in the assessment of their frameworks against the updated JIU reference framework, and a high-level comparison of existing frameworks with the proposed benchmarks, including areas for improvement and best practices.

55.   Recognizing that all organizations have components of the accountability framework in place, whether or not the accountability framework has been formalized in a single document, information from organizations without a formalized framework has also been reviewed and incorporated into the analysis below.

56.   The Inspector understands that the JIU participating organizations vary greatly in, among other things, size, mandate and governance arrangements, and explicitly recognizes these differences through the organization-specific pillars in the updated JIU reference accountability framework. However, the Inspector also believes that the updated JIU framework and its five components can be applied by all organizations, even if some of the tools recommended may not be feasible for all organizations, in which case, potential risks may have to be mitigated through alternative measures.

A.   Component 1: definition of an accountability framework

57.   Given the significant differences observed during the present review in the design and intended purpose of existing accountability frameworks, the first proposed benchmark – in line with the approach already taken in 2011 – relates to the existence and structure of the accountability framework itself.

58.   The design of the updated JIU reference framework is driven by the latest definition of accountability contained in the International Organization for Standardization standard ISO 37000 on the governance of organizations, in which accountability is defined as an obligation to another for the fulfilment of a responsibility. According to that standard, accountability includes the duty to inform and to explain the manner in which the responsibility was fulfilled, and the non-fulfilment of a responsibility has consequences that can be enforced on the accountable party. It is therefore important to identify who has a duty to whom and for what (referred to in the JIU reference framework as the "accountability pillars" and the "accountability compact"); how evidence of the manner in which the responsibility is fulfilled is obtained and communicated (referred to as "assessing delivery of the accountability compact" within the accountability system component); and what consequences can be enforced (referred to as "reacting to delivery levels" within the accountability system component). Nonetheless, in order to remain consistent with the 2011 JIU reference framework, the updated reference framework also includes all key governance, risk management and internal control processes that support the overall delivery of the accountability compact, which are not directly referred to in the above definition of accountability.

Benchmark 1: existence of an accountability framework. A clear, stand-alone framework for accountability is in place.

Tools and guidance:

(a)   The accountability framework is a policy document, which includes a clear definition of accountability;

(b)   The framework policy document is approved by the legislative or governing bodies and owned by the executive head;

(c)   The owner of the policy is clearly indicated;

(d)   The framework policy document contains key components of accountability, including accountability pillars, an accountability compact, an accountability system and accountability

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indicators, as defined in the following benchmarks (explored in more detail in the following sections of the present report);

(e) The accountability framework includes references to all other limited-scope accountability frameworks and vice versa, such as the framework for accountability to affected populations;

(f) The accountability framework includes and is the umbrella document for all governance, risk management and internal control frameworks, such as the internal control framework, the risk management framework and the oversight framework;

(g) Provisions are included regarding regular review of the framework;

(h) The framework policy document is available on the organization's website;

(i) All personnel of the organization understand the framework, its pillars and its implications for their work.

59. The following is an analysis of existing frameworks weighed against selected tools and guidance contained in benchmark 1:

(a) **Framework is approved by the legislative organs and/or governing bodies and owned by the executive head**. The Inspector recommends that the document be approved by the legislative organs and/or governing bodies to reflect the covenant that exists between them and the executive head, as the accountability framework should not be limited to the accountability of the executive head to the legislative organs and/or governing bodies and that of staff members to the executive head. At present, only seven of the existing accountability frameworks have been approved by their legislative organs and/or governing bodies (those of the United Nations Secretariat, UNICEF, UNOPS, UNDP, UNFPA, FAO and ITU). In the case of WIPO, the framework was presented, but for information only;

(b) **Owner of the policy is clearly indicated**. It is recommended that, regardless of who approves the framework, all the frameworks include a clear indicator of the unit that is the custodian of the document, as is the case in FAO, UNIDO and IAEA;

(c) **Cross-references are made to limited-scope accountability frameworks**. The Inspector also observed that, over the years, the number of limited-scope frameworks had increased and that most of them were not referred to in the main framework (and vice versa). Examples include frameworks covering accountability to affected populations and those related to gender. Separate documents may be needed to describe these processes in detail; however, by not linking them to the main framework, there is a higher risk of inconsistencies, both in general and between "management accountability" and "programme-related accountability" – which are already poorly reflected in most accountability frameworks. **The Inspector recommends that, as organizations implement or update their accountability frameworks, taking into consideration the updated JIU reference accountability framework, they pay special attention to ensuring that all limited-scope frameworks are referenced in the comprehensive accountability framework and vice versa, and that the structure followed in the design of the limited-scope frameworks is consistent with the design of the main framework, so as to facilitate consolidation and analysis;**

(d) **Framework is an overarching umbrella for governance, risk management and internal control frameworks**. In many cases, existing accountability frameworks were not intended to be the overarching umbrella for all other frameworks. The earliest accountability frameworks (e.g. those of UNDP, UNFPA, UNOPS and WHO) were issued with a companion document called the "oversight framework", and together they were referred to as the "accountability system". The lack of consistency in the role of the accountability frameworks in different organizations limits their relevance;

(e) **Framework is a public document**. In the majority of cases, in particular regarding the frameworks approved after 2011, the frameworks have been issued by the executive head only as internal documents for the attention of staff members, limiting their relevance and utility;

(f) **Provisions are included regarding regular review of the framework. The Inspector recommends that all frameworks stipulate that the framework will 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 or residual risks and risk appetite.

60. In addition to benchmark 1 above, the Inspector would also like to propose the following definition of an accountability framework, which captures the key points of the benchmark and should be considered as the first component of the updated JIU reference 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.

B. Component 2: accountability pillars

61. When reviewing existing frameworks, the Inspector noted that there was very little description of the key elements influencing the design of the framework or provisions relating to the updating of the framework. Of the frameworks that existed at the time of the 2011 review,[34] only the ones from WHO (2015), the United Nations Secretariat (2017)[35] and UNICEF (2022) have been formally updated.

62. The following benchmark is aimed at addressing this limitation of existing frameworks.

Benchmark 2: accountability pillars. The legal commitments made or key decisions taken at the highest level of the organization that influence the design and implementation of the accountability framework (referred to as "accountability pillars") are clearly mapped, understood and regularly reassessed.

Tools and guidance:
  (a) Mapping is conducted for pillars common to all United Nations system organizations, including but not limited to the Charter of the United Nations, the Sustainable Development Goals, the "Standards of conduct for the international civil service" of the International Civil Service Commission, the United Nations Supplier Code of Conduct of 2017, relevant national and international laws, and United Nations privileges and immunities;
  (b) Mapping is conducted for pillars specific to each organization, including but not limited to legal commitments (including mandates), governance arrangements, risk appetite, types of activities, technology used and the funding structure;
  (c) All relevant stakeholders understand what the pillars are and how they drive the design and implementation of the accountability framework as a whole and in relation to their own accountability.

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63. The following is an analysis of existing frameworks weighed against selected tools and guidance contained in benchmark 2:

   (a) **Pillars common to all United Nations organizations**. The Inspector found that reference to the United Nations in existing frameworks, including reference to the Charter of the United Nations, was currently limited. The United Nations-related document that is most frequently referred to is the "Standards of conduct for the international civil

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[34] Subsequent frameworks that have been updated include: FAO (2014, updated in 2020), IAEA (2018, updated in 2021) and WMO (updated in 2021).

[35] The United Nations Secretariat has kept the same framework, but, as part of its annual progress reports on the implementation of the accountability framework, it has been adding new components over time under the existing categories.

service" issued by the International Civil Service Commission. The United Nations Sustainable Development Cooperation Framework (formerly the United Nations Development Assistance Framework), the United Nations resident coordinator and the Sustainable Development Goals are clearly referred to only by the United Nations Secretariat, UNIDO, UNAIDS, UNICEF, UNDP and a few other organizations. Some organizations objected to including such references in the framework, asserting that it was not necessary as long as they were referred to in the strategy and in the programme and budget. Nonetheless, including a reference to United Nations common principles in the accountability framework of each organization is key, as, decisions of the United Nations Secretariat, the Secretary-General or the General Assembly are not automatically binding for all United Nations system organizations. This situation makes alignment and cooperation among different United Nations organizations more difficult, hence the importance of having accountability frameworks that explicitly reflect links to the United Nations system;

(b) **Pillars unique to each United Nations system organization**. Table 10 below includes some suggestions regarding categories to be used for brainstorming;

(c) **Legal commitments**. The pillar on legal commitments includes the mandate of the organization, all its legal agreements and other commitments, including those stemming from membership in the Inter-Agency Standing Committee – which includes a formal commitment to accountability to affected populations – and membership in the United Nations Sustainable Development Group – which includes the implementation of the management and accountability framework of the United Nations development and resident coordinator system. Regarding accountability to affected populations, some of the Inter-Agency Standing Committee member organizations that responded to the JIU questionnaire highlighted that the implementation of their framework for accountability to affected populations was still in progress. **The Inspector would like to encourage United Nation systems organizations to give attention to accountability to affected populations as a priority, leveraging synergies with the other organizations working with the same affected populations.** Issues with alignment among activities and mandates and implementation of the management and accountability framework were referred to by various organizations in their interviews with JIU. With regard to the management and accountability framework, organizations pointed to the fact that, while the adoption rate was improving, the framework was difficult to fully implement in practice, unless organizations were willing to change their accountability systems. Resident coordinators could not instruct staff members in other organizations, and incentives for alignment with the resident coordinators were limited, in particular in the larger organizations;

(d) **Risk appetite**. Most frameworks generally refer to risk management as a key process, but very few refer to the concept of risk appetite, to the role of the legislative organs and/or governing bodies in the approval of the maximum risk thresholds, or to the structure of the delegations of authority regarding risk management. While reference to risk management in the frameworks has increased over time, full integration of risk management in the accountability frameworks is still in progress. **The Inspector encourages United Nations system organizations that have not yet conducted a risk self-assessment using the CEB Reference Maturity Model for Risk Management[36] to do so, and to use the results to design or update their accountability frameworks;**

(e) **Funding**. None of the frameworks makes explicit reference to the funding model of the organization, even though this has significant implications on the budgeting processes, the type of contracts that the organization is able to enter into (including with personnel, partners and suppliers), the conditions likely to be imposed by donors and their level of oversight, all of which have an impact not only on the design of the accountability framework but also on the incentives (or disincentives) to align with the provisions of the accountability framework;

(f) **Importance of organization-specific pillars**. All the JIU participating organizations under the United Nations Secretariat (UNCTAD, UNODC, UNEP and UN-Habitat) use the Secretariat framework and do not have any equivalent framework tailored to

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[36] CEB/2019/HLCM/25.

reflect their specific organization accountability pillars as described above. JIU notes that, at the October 2020 session of the Executive Board of the United Nations Human Settlements Programme, the UN-Habitat secretariat was asked to outline how the United Nations Secretariat framework was applied to the specific environment of UN-Habitat.[37] In line with the accountability framework definition included in the present report and, in particular, benchmark 2 above, notwithstanding the need to ensure alignment with the United Nations Secretariat accountability framework and minimize duplication of work, **the Inspector would like to encourage the executive heads UNEP, UN-Habitat, UNODC and UNCTAD to prepare specific accountability frameworks for their organizations, consistent with the United Nations Secretariat framework and aligned with the recommendations included in the present report.**

Table 10
Accountability pillars unique to each organization

Pillar	Description
Legal commitments	• Mandate of the organization • All treaties and other commitments signed or adopted by the organization • Decisions of legislative organs and/or governing bodies • Contracts and memorandums of understanding with host countries, donors, suppliers, staff members, etc. • Membership in the Inter-Agency Standing Committee and related commitments (including accountability to affected populations) • Membership in the United Nations Sustainable Development Group and related commitments (including the management and accountability framework of the United Nations development and resident coordinator system)
Governance arrangements	• Structure of legislative organs and/or governing bodies, including committees • Membership of legislative organs and/or governing bodies • Delegations of authority to the executive head • Sub-delegations of authority from the executive head to other personnel, at headquarters, in regional offices, in country offices, etc. • Committees and review panels within the organization
Risk appetite	• Maximum level of risk, approved by the legislative organs and/or governing bodies, that the executive head is allowed to take to deliver on the mandate • Maximum level of risk that the executive head has subdelegated to other personnel, at headquarters, in regional offices, in country offices, etc.
Activities	• Type of activities • Whether those benefiting from the activities of the organization receive the goods or services for free or for a fee
Technology	• Enterprise resource planning system • Software and hardware to record or approve transactions or other information • Technology to analyse data available • Technology used by partners (United Nations and non-United Nations)
Funding	• Types of donors • Predictability of funding • Level of funding compared with funding needs • Cost recovery policy

Source: JIU, established on the basis of an analysis of good practices and JIU recommendations on accountability-related topics and a review of existing United Nations system accountability frameworks.

C. **Component 3: accountability compact**

64.   The third component of the updated JIU reference accountability framework, referred to as the "accountability compact", is aimed at helping organizations to provide a clear answer to the question of who is accountable for what, to whom and why. It has two subcomponents – one focused on the objectives of the compact (the "what") and one on the stakeholders involved (the "who").

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[37] HSP/EB.2020/24.

> **Benchmark 3: accountability compact objectives.** Accountability is defined in relation to three objectives (referred to as "accountability compact objectives"), which are pursued consistently: implementation of the organization's mandate, efficient use of resources and ethical behaviour.
>
> Tools and guidance:
>
>   (a) All three accountability compact objectives are clearly described in the accountability framework;
>   (b) All key organizational processes reflect the three accountability compact objectives.

65.   Additional guidance for the interpretation of the three accountability compact objectives is provided in table 11 below.

Table 11
Guidance for interpreting the accountability compact objectives

Accountability objective	Description
Implementation of mandate	• Focus should be on intended outcomes (not output) linked to the mandate • Potential unintended positive and negative consequences of activities should be considered
Efficient use of resources	• Financial resources • Tangible assets (e.g. buildings, cars, ICT equipment and networks) • Intangible assets (e.g. knowledge, data and partnerships) • Human resources (e.g. costs, but also skills, aspirations, time and health) • Resources of stakeholders (e.g. time, funds and assets of affected populations and partners)
Ethical behaviour	• Activities should be aligned with (without surpassing) the approved mandate and be respectful of the mandates of other United Nations organizations • Behaviour should be in line with the organization's code of ethics or equivalent, notwithstanding the minimum standards set out in the standards of conduct for the international civil service, which include competence, integrity, impartiality, independence, and respect for fundamental human rights, for social justice, for the dignity and worth of the human person and for the equal rights of men and women • Prohibited conduct should always include, as a minimum, fraud, corruption, sexual exploitation and abuse, sexual harassment, and data-privacy and data-protection breaches • Activities and situations for which the organization is expected to issue clear guidance to ensure ethical behaviour include, as a minimum, conflict of interest (including dealings with related parties and financial interests), a restriction on the hiring of family members and relatives, post-employment restrictions for staff members who retire or resign from the organization, a policy on outside activities, a policy on accountability to affected populations, and social and environmental safeguards • Compliance with laws and regulations of countries in which the organization operates should be ensured, without prejudice to the relevant rights, privileges and immunities of the United Nations • Compliance with all legal contractual obligations should be ensured • Compliance with all internal policies and procedures should be ensured

Source: JIU, established on the basis of an analysis of good practices and JIU recommendations on accountability-related topics and a review of existing United Nations system accountability frameworks.

66.   The following is an analysis of existing frameworks weighed against selected tools and guidance contained in benchmark 3:

    (a)   **General observation**. Existing frameworks do not always clearly distinguish between objectives and controls that should be complied with in order to minimize the risk of not reaching the objectives. The three objectives proposed in the updated JIU reference framework have been informed by the categories used in the International Organization for Standardization standard ISO 37000 on the governance of organizations, namely, effective performance, responsible stewardship and ethical behaviour;

    (b)   **Efficient use of resources**. Most existing frameworks are focused on financial resources, with only a few organizations making direct reference to other types of resources, such as IAEA, which refers to "specific accountabilities" in relation to human capital, knowledge and information, finance and assets, and external partners;

(c)   **Ethical behaviour**. Most frameworks are focused on zero tolerance for fraud and general compliance with internal policies and procedures, such as the code of ethics. Few of them include references to compliance with legal obligations or with the legislation of host countries (notwithstanding existing privileges and immunities) or a reference to sustainability. In fact, 10 organizations have a formal social and environmental policy (FAO, UNDP, UNEP, UNESCO, UNFPA, UN-Habitat, UNHCR, UNIDO, UNOPS and WFP);

(d)   **Comparison with objectives included in the accountability definition approved by the General Assembly**. The JIU accountability compact conceptualization is also broadly consistent with, even if wider in scope than, the definition of accountability approved by the General Assembly in 2010, which includes the following targets:[38] achieving objectives, all aspects of performance and high-quality results (equivalent to "implementation of mandate") in a timely and cost-effective manner and with responsible stewardship of funds and resources ("efficient use of resources"), in compliance with all resolutions, regulations, rules and ethical standards, and truthful, objective and accurate reporting ("ethical behaviour").

67.   The second component of the accountability compact refers to the question of who is accountable to whom and is covered by benchmark 4 below.

Benchmark 4: accountability compact stakeholders. The accountability framework clearly identifies all relevant stakeholders of the organization (referred to as "accountability compact stakeholders"), clarifying who is accountable to whom and why, recognizing that some forms of accountability may originate from decisions of the organization and may not be rooted in legally binding obligations.

Tools and guidance:

(a) Potential stakeholders to be considered include, as a minimum, the organization itself, personnel of the organization, the United Nations system organization member States in their various roles, other United Nations system organizations, individuals and communities affected by United Nations activities, and other external parties;

(b) Identifying common stakeholders among United Nations organizations, to ensure consistency in the interpretation of the accountability compact, is highly encouraged;

(c) Many stakeholders have a dual role – they are "accountable for" certain responsibilities and also "accountable to" (for example, suppliers are accountable to the organization for deliverables, and the organization is accountable to them for timely payment and for, in some cases, ensuring access, security, etc);

(d) When referring to "mutual accountability", organizations are clear about the objectives and how they intend to implement and monitor the implementation of those objectives;

(e) It is recognized in the framework that, depending on the category of stakeholders, some of the accountability compact obligations are more difficult to enforce and monitor, and this is reflected in the design of the accountability system and in the organization's risk register.

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68.   Additional guidance to support the mapping of all relevant stakeholders is provided in table 12 below.

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[38] The full definition, as approved by the General Assembly in its resolution 64/259, is as follows: "Accountability includes achieving objectives and high-quality results in a timely and cost-effective manner, in fully implementing and delivering on all mandates to the Secretariat approved by the United Nations intergovernmental bodies and other subsidiary organs established by them in compliance with all resolutions, regulations, rules and ethical standards; truthful, objective, accurate and timely reporting on performance results; responsible stewardship of funds and resources; all aspects of performance, including a clearly defined system of rewards and sanctions; and with due recognition to the important role of the oversight bodies and in full compliance with accepted recommendations."

Table 12
Guidance for mapping all relevant stakeholders

Stakeholders	Description
Organization	• It is the official counterparty of many of the legal obligations and is therefore accountable for breaches
Personnel of the organization	• Executive head • Staff and non-staff personnel in their individual capacity • Staff and non-staff personnel as part of committees • Staff and non-staff personnel as managers
States members of the United Nation system organizations	• As members of the legislative organs and/or governing bodies • As host country • As donors of assessed contributions • As donors of voluntary contributions • As clients of United Nations organizations, from which they purchase services • As recipients of United Nations assistance (technical support, humanitarian or development assistance, etc.) • As partners in the implementation of United Nations activities (ministries, national authorities, universities, etc.) • As external auditors (through their supreme audit institutions) • As reviewers of processes and expenditure (e.g. through donor verifications)
United Nations system organizations and individuals	• United Nations organizations as partners • United Nations organizations as donors • United Nations organizations as clients • United Nations organizations as service providers • United Nations staff members with system-wide responsibilities (resident coordinator, humanitarian coordinator, etc.)
Individuals and communities affected by United Nations activities	• Clients purchasing services from the United Nations • Intended direct beneficiaries of United Nations activities • Intended indirect beneficiaries of United Nations activities • Individuals and communities affected by United Nations activities (positively or negatively), without being the intended beneficiaries of the activities
Other external parties	• Independent members of governing bodies • Public or private donors (excluding those already covered above) • Partners (NGOs, universities, hospitals, etc.) • Consultants • Suppliers • Other private or public sector organizations

Source: JIU, established on the basis of an analysis of good practices and JIU recommendations on accountability-related topics and a review of existing United Nations system accountability frameworks.

69.   The following is an analysis of existing frameworks weighed against selected tools and guidance contained in benchmark 4:

        (a)   **General observation**. Most existing accountability frameworks are focused on the accountability of the executive head to the legislative organs and/or governing bodies and on the accountability of staff members to the executive head, with often only a generic reference to the accountability of other stakeholders;

        (b)   **Mutual accountability**. References to such accountability are included in a few of the accountability frameworks reviewed, in particular with regard to host Governments and implementing partners, but the reference is often very generic;

        (c)   **Accountability of the organization and legal basis**. The Inspector understands that the issue of whether or not the organization has a legal contract with a stakeholder will influence the degree to which the United Nations can correct any negative consequences suffered, hence the importance of comprehensive mapping.

D. Component 4: accountability system

70.   The objective of the accountability framework is to maximize the likelihood that the accountability compact of the organization will be delivered, and that, if it is not, relevant parties will be held accountable and systems will continue to improve to ensure delivery. In order for this to take place, the organization needs to put in place an accountability system. The system proposed by JIU builds on two components of the 2011 JIU framework, namely internal controls and a complaints and response mechanism, and is consistent with the guidance from the Committee of Sponsoring Organizations of the Treadway Commission and that from CEB contained in the document entitled "Reference risk management, oversight & accountability model for the UN system", described in chapter III. In its updated reference framework, however, JIU reorganizes these concepts into five subcomponents (as shown in table 13 below), introduces some additional concepts and reinforces the linkages and feedback loops that exist among all the elements of the system (e.g. timely and fair responses to underdelivery or overdelivery will contribute to creating the appropriate culture, which will in turn support better delivery). Each of the cells in table 13 represents one of a series of benchmarks designed to guide the implementation of the frameworks, which will be described in more detail in the following pages.

Table 13
Components of the accountability system (and relevant benchmark number)

Supporting delivery of the accountability compact	Assessing delivery	Reacting to the level of delivery	Communication and learning
5. Culture 6. Guidance, training and advice 7. Data, assets and tools 8. Roles, responsibilities, delegations of authority and other legal agreements 9. Other preventative controls	10. Self-assessments 11. Management oversight 12. Feedback from stakeholders 13. Independent oversight	14. Impact mitigation 15. System improvements 16. Organizational accountability 17. Individual accountability	18. Internal communication 19. External communication 20. Knowledge and learning
21. Support, assessment and reaction by legislative organs or governing bodies			

Source: JIU, established on the basis of an analysis of good practices and JIU recommendations on accountability-related topics and a review of existing United Nations system accountability frameworks.

1. Supporting delivery of the accountability compact

Benchmark 5: culture. The organization has a strong culture that supports and encourages commitment to the delivery of the accountability compact by all the relevant stakeholders and supports prompt and fair action following significant under-delivery of the compact.

Tools and guidance:

(a)   The values of the organization are clearly established and include, as a minimum, integrity, accountability, transparency and the principle of "no tolerance for inaction";
(b)   A code of conduct is in place and includes references to, as a minimum, the Charter of the United Nations and the "Standards of conduct for the international civil service";
(c)   A clear risk appetite statement is issued and is linked to the three objectives of the accountability framework;
(d)   The tone at the top is aligned with the values and code of conduct of the organization;
(e)   Awareness and understanding of the values and code of conduct are shown by all relevant internal and external stakeholders (e.g. populations affected by the organization's activities);
(f)   References to the code of conduct are included in all legal agreements with stakeholders;
(g)   Efforts are made to align values among comparable United Nations organizations;
(h)   Recognition is made of the importance of mutual respect, trust and collaboration.

71.   The following is an analysis of existing frameworks weighed against selected tools and guidance contained in benchmark 5:

(a)   **Values**. The organizational values proposed in the updated JIU reference framework include accountability and transparency, which were already part of the 2011 JIU framework, complemented by two new values – integrity and "no tolerance for inaction". While most organizations do refer to the concept of accountability, not all of them include it as one of their values; in some cases, it is included as part of the competency framework or the code of conduct. Integrity is also mentioned by most organizations, but, in the case of UNOPS and WIPO, not explicitly as a value, and only four organizations (FAO, UNDP, WMO and UNOPS) explicitly make reference to transparency as one of their values. "No tolerance for inaction" is not explicitly mentioned in any of the existing frameworks. The rationale for introducing this additional value is to highlight the fact that accountability is everyone's business; it is not just about investigations and individual sanctions, but about, among other things, generally being alert, escalating breaches, discussing risks, trying to promptly address the causes of breaches and thinking about continuously improving systems to avoid breaches in the first place. In the case of WFP, in 2021 "no tolerance for inaction" replaced the concept of "zero tolerance" for such behaviours as fraud and corruption, and in 2022 it was also introduced in the revised abusive conduct policy and in the WFP People Policy, upholding that organization's "zero tolerance for inaction" in response to misconduct, including sexual exploitation and abuse, sexual harassment, harassment, abuse of authority and any form of discrimination, including racism;

(b)   **Tone at the top**. FAO, ILO, UNFPA, UNICEF and UNOPS do not explicitly make reference to "tone at the top" in their accountability frameworks, even though some of them do make reference to it in other documents (e.g. their internal control framework) or implicitly.[39] It is important to note that, within the United Nations system, the consequences of actual or perceived weaknesses in the tone at the top can have an impact that goes beyond the organization itself. During the period of the present review, following some concerns about one organization, at least one donor froze all funding to several other United Nations organizations until the issue had been resolved.

Benchmark 6: guidance, training and advice. All relevant stakeholders are provided with adequate guidance, training and advice to enable them to achieve the three objectives of the accountability compact.

Tools and guidance:

(a) The organization has a coherent process for issuing new policies and procedures, which ensures coherence among all guidance issued and compliance with relevant legal obligations, other organizational commitments and the risk appetite of the organization;

(b) All policies, procedures and frameworks are aligned with relevant technical best practices, which are formally referred to in the documents themselves (e.g. documents issued by the Committee of Sponsoring Organizations of the Treadway Commission or the International Organization for Standardization) or with United Nations system frameworks, which themselves refer back to these technical best practices (e.g. the documents issued by the CEB Risk Management Forum);

(c) All policies and procedures make reference to a standard set of risks and controls, so as to facilitate the consolidation of all information in the organization, including evidence from monitoring activities and follow-up on recommendations for improvement;

(d) Policies and procedures are designed to increase incentives and decrease disincentives to behave in line with the benchmarks of the accountability system;[a]

(e) The resource implications of all new policies and procedures are mapped, assessed in advance and presented for discussion before final approval. They should include, as a minimum, the purchasing, customization and maintenance costs of the new system, an estimate of the time and other resources needed by internal and external stakeholders to carry out additional activities, and the resources needed to monitor implementation of the policy;

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[39] WFP audited the tone at the top of the organization in 2020. See WFP, "Internal audit of tone-at-the-top and WFP's leadership arrangements" (January 2020). Available at https://docs.wfp.org/api/documents/WFP-0000112577/download/?_ga=2.164003768.609448329.1682074946-1957878914.1681640224.

(f) Policies and procedures include provisions regarding circumstances in which they may not be applicable and contain guidance regarding the processes to be followed to agree to, communicate and monitor any changes in standard procedures, and the relevant risks;

(g) Policies and procedures are archived in an easily accessible and user-friendly manner and are accessible to all relevant stakeholders, internal and external, as appropriate, and in line with the organization's information disclosure policy;

(h) New policies and procedures are properly communicated, and their roll-out is supported by adequate training and the availability of additional support and guidance as needed (e.g. by the policy owners, legal office and ethics office). Standard templates exist for different types of legal agreements with stakeholders, and there is a formal yet agile process in place to review and approve any deviations from the templates and to track any major changes centrally, in accordance with the level of potential risk for the organization;

(i) Opportunities for cooperation and synergies with other United Nations organizations in the design and implementation of policies and procedures are duly explored.

> [a] In its 2011 reference framework, JIU stressed the importance of incentives and rewards to staff members as a way of fostering adherence to the accountability framework. In the present review, the Inspector proposes to add a reference to the importance of not just maximizing incentives but also minimizing disincentives. These could be embedded in the design of certain organizational processes (e.g. the budgeting and tender processes) or the actual effectiveness of some others (e.g. a whistle-blower policy that is not matched with effective protection, staff appraisals, etc.). If disincentives are too high, staff members are unlikely to report misconduct or any other misalignment with the accountability framework or to suggest changes to improve the design, effectiveness or efficiency of the accountability framework.

72. The following is an analysis of existing frameworks weighed against selected tools and guidance contained in benchmark 6. There are some circumstances under which planned activities or planned controls may not be implementable. Examples include low levels of funding, which may require reprioritization of agreed activities (experienced regularly or occasionally by 59 per cent of respondents to the JIU questionnaire), limited access to beneficiaries (experienced regularly or occasionally by 45 per cent of respondents) or, as explicitly stated in the Inter-Agency Standing Committee policies and procedures, an emergency response carried out on the basis of the "no regrets" principle. A more recent example is how organizations had to change the way in which they monitored the implementation of their programmes as a result of the COVID-19 pandemic restrictions. At present, none of the existing accountability frameworks make reference to circumstances in which the standard framework may not be applicable or to how the organization will deal with these situations and inform the legislative organs and/or governing bodies, before or after the event.

Benchmark 7: data, assets and tools. All relevant stakeholders have access to appropriate and reliable data, assets and tools that support their actions and decision-making, in line with their activities and delegated authorities.

Tools and guidance:

(a) An enterprise resource planning system and other relevant systems (Internet, intranet, etc.) are in place to capture and document relevant information and are accessible to all relevant stakeholders;

(b) Internal communication channels are fully exploited;

(c) The adequacy, reliability and usefulness of assets and tools for all relevant stakeholders are regularly assessed;

(d) Funding needs for the maintenance or purchase of relevant assets and tools are transparently and adequately assessed and funds requested;

(e) Opportunities for cooperation and synergies with other United Nations organizations in the design, gathering, purchase, rental or maintenance of data, tools or assets are duly explored.

Benchmark 8: roles, responsibilities, delegations of authority and other legal agreements. All relevant stakeholders have a clear understanding of their role, responsibilities and delegations of authority, on the basis of which they can be held accountable for their role in the delivery of the accountability compact.

Tools and guidance:

(a) Stakeholders' roles, responsibilities and delegations of authority cover all three objectives of the accountability compact;
(b) Stakeholders' day-to-day work and activities are coherent with the approved role, responsibilities and delegations of authority, job descriptions or consultancy agreement or equivalent;
(c) The chain of command and delegations of authority are aligned, clear and coherent, reflect United Nations commitments and, when possible, are integrated into the existing enterprise resource planning systems;
(d) Delegations of authority take into account the need for segregation of duties and balance that with the need for agility, in line with the risk appetite of the organization;
(e) Clear rules for subdelegations of authority are established;
(f) Dual reporting lines, if used, are clear and coherent;
(g) Budget authority is aligned with delegations of authority;
(h) Conditions for waivers of standard delegations of authority are clear, in line with the risk appetite of the organization, and the enterprise resource planning system includes reporting tools to identify the use of waivers;
(i) The role, responsibilities, delegations of authority and objectives of the unit for which work is being performed are captured in a performance assessment process and form the basis for regular assessment;
(j) Start of period assessment forms include references to all three objectives of the accountability compact (delivery of the mandate, efficient use of resources and ethical behaviour), with targets regarding the delivery of the mandate and efficient use of resources duly aligned with the unit's objectives;
(k) Opportunities for cooperation and synergies with other United Nations organizations are duly explored.

Benchmark 9: other preventative controls. The organization has relevant preventative measures in place to reduce the likelihood and the impact of non-delivery of the accountability compact. Such measures cover governance, risk management and internal control processes.

Tools and guidance:

(a) The following key processes are linked to all three objectives of the accountability framework:
   (i) Strategic planning, including targets, reporting on variances and discussions on targets and variances at the appropriate level;
   (ii) Budgeting, including targets, reporting on variances and discussions on targets and variances at the appropriate level;
   (iii) Risk management, including targets, reporting on variances and discussions on targets and variances at the appropriate level;
   (iv) Resource planning, including targets, reporting on variances and discussions on targets and variances at the appropriate level;
   (v) The selection and promotion of staff and non-staff personnel on the basis of the ability to deliver on the accountability compact (e.g. professional qualification and integrity);
   (vi) The selection of partners on the basis of the ability to deliver on the accountability compact better than competitors;
   (vii) The procurement of regular goods and services on the basis of the ability to deliver on the accountability compact better than competitors;
   (viii) The procurement or in-house development of large investments (e.g. ICT investments, fixed assets and other capital-intensive investments) on the basis of the ability of the project to enhance the delivery of the accountability compact better than other possible alternatives;
(b) All targets referred to above are articulated at the global, unit and geographical levels, in line with the subdelegations of authority from the executive head;
(c) Opportunities for cooperation and synergies with other United Nations organizations are duly explored.

2. Assessing delivery of the compact

73. The accountability compact should be assessed for standard delivery, underdelivery and also for "overdelivery". Recognized in the framework are four main sources of evidence

that can be used: self-assessments, management oversight, evidence from stakeholders and evidence from independent oversight.

Benchmark 10: self-assessments. The organization recognizes that self-assessments can be used to monitor alignment with the accountability framework. Information included in the self-assessment should be triangulated, whenever possible, with other available sources of evidence and differences clearly identified and explained.

Tools and guidance:

    (a) Staff self-assessments are carried out;
    (b) Risk and control self-assessments (e.g. risk registers and objective risk indicators) are carried out;
    (c) Ad hoc reviews are carried out by process or policy owners;
    (d) The frequency of self-assessment is decided on the basis of the objectives, the level of risk and costs of gathering and analysing the information. Regular assessments are encouraged, as they help to address any errors in the design or implementation of the activities being assessed;
    (e) A statement of internal control is signed by the executive head and is fully aligned with the accountability framework;
    (f) Opportunities for joint United Nations initiatives are duly explored.

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74. The following is an analysis of existing frameworks weighed against selected tools and guidance contained in benchmark 10, namely the statement of internal control. At the time when the 2011 JIU report was issued, none of the organizations had issued a formal statement on internal controls signed by the executive head. Significant progress has been made since then, but several organizations still do not have a statement on internal controls (UNRWA, UN-Women, UNWTO, UPU, UNIDO, UNFPA, ITC and IAEA), and two have only a very generic statement that covers only financial controls (UNOPS and IMO). Organizations that have rolled out this process commented that, while initially quite time-consuming, the process had led to an improved understanding of the accountability system and of risks and controls at all levels.

Benchmark 11: management oversight. The organization recognizes that management oversight is an important tool for monitoring the design and implementation of the accountability framework. Management oversight responsibilities are clearly identified, in order to avoid risks of duplication and a lack of adequate coverage. Information included in the management oversight reports is triangulated, whenever possible, with other available sources of evidence and differences clearly identified and explained.

Tools and guidance:

    (a) A management oversight framework is in place, including clear roles and responsibilities of process owners and second-line-type functions (e.g. compliance officers) at headquarters and in decentralized locations;
    (b) Management oversight includes monitoring both through automated indicators and through in-person observation;
    (c) The management oversight framework also includes a description of the type of activities, the basis for decisions regarding coverage of oversight activities, criteria for the sharing of findings and circulation of reports, and a process for following up on recommendations;
    (d) The frequency of management oversight is decided on the basis of the objectives, the level of risk and costs of gathering and analysing the information. Regular assessments are encouraged, as they help to address any errors in the design or implementation of the activities being assessed;
    (e) Management oversight activities, observations and recommendations use the same risk categories and control categories as those used in the risk management framework and cover all elements of the accountability system;
    (f) The reliability of management oversight activities is explicitly assessed by the independent oversight bodies and taken into account when planning and conducting their assignments, so as to increase the overall efficiency and effectiveness of the overall framework;
    (g) Management oversight includes regular assessments of, among others, staff members, partners and suppliers, in which underdelivery and overdelivery of the accountability compact (and related indicators) are clearly recognized. Career development and contract extensions or future cooperation are linked to the level of performance assessed;

(h) Outcomes of independent oversight reviews and feedback from relevant stakeholders, including internal stakeholders (e.g. a unit providing support to other units or feedback from the intended beneficiary of an intervention) are incorporated as standard input in the assessment process of stakeholders;

(i) Opportunities for joint United Nations initiatives are duly explored.

75. The following is an analysis of existing frameworks weighed against selected tools and guidance contained in benchmark 11, namely with regard to management oversight. Since 2010, partly as a result of the formalization of the three lines model, created by the Institute of Internal Auditors and endorsed by CEB in 2014, and the streamlining of risk management practices, most organizations have invested in more systematic management oversight activities. According to the responses received to the JIU questionnaire, in the period from 2010 to 2020, the number of organizations that had some form of formalized management oversight almost doubled. Thus, as of 2020, almost two thirds of the organizations had some form of formalized management oversight. Nonetheless, when accountability frameworks were reviewed, few references to management oversight activities were found, except for references made by a few organizations to the oversight responsibilities of the regional directors and regional offices in general. The responses to the questionnaire also indicated that most organizations seemed to have both oversight carried out by compliance officers and oversight carried out by technical experts within specific functions (e.g. a procurement specialist from headquarters or a regional office carrying out oversight on procurement in country offices), which, if present together, require careful design and coordination to avoid duplication and conflicts.

Benchmark 12: feedback from stakeholders. The organization recognizes the importance of feedback from stakeholders as an important source of evidence for assessing delivery of the accountability framework and as the basis for a transparent, two-way, honest dialogue between the parties. The organization adequately protects the identities of those providing feedback and protects them from the risk of retaliation. Information received directly from stakeholders is triangulated, whenever possible, with other available sources of evidence, and differences are clearly identified and explained.

Tools and guidance:

(a) **Organization reaching out directly to staff members to ask for general feedback**. A staff engagement strategy is in place, which includes: guidelines for staff surveys, including clear objectives linked to the accountability framework and a clear methodology (ideally one that is consistent through the years and is aligned with international best practices); a mix of quick "pulse checks" and more in-depth surveys; a clear process for taking remedial action against breaches, including holding relevant managers accountable; a clear process for designing and implementing the action plan, recognizing that managers accountable for some of the weaknesses should not automatically be made responsible for the improvement plans; provisions ensuring that high-risk situations highlighted in surveys are dealt with immediately, without waiting for the end of the survey or the analysis of results; a clear policy to report on findings and remedial action to internal stakeholders and to the legislative organs and/or governing bodies; provisions to leverage joint activities with other United Nations organizations whenever relevant (e.g. staff surveys at the country level); provisions for staff exit interviews; and provisions for data privacy and protection from retaliation;

(b) **Organization reaching out to other stakeholders to ask for general feedback**. Engagement strategies are in place for each category of stakeholder, and standardized tools and methodologies in line with those described for staff surveys are used, including provisions for adequate data privacy and protection from retaliation;

(c) **Staff members and other stakeholders reaching out to the organization on an ad hoc basis to report breaches in the accountability compact**. Confidential hotlines or similar channels are accessible to all categories of stakeholders and are easily accessible to all stakeholders (e.g. they are available in relevant languages and use technology that is widely available locally at no or very minor cost). There is a clear protocol to follow up in a timely manner on the information received and adequate provisions for data privacy and protection from retaliation;

(d) **Organization analysing and leveraging indirect, anonymized feedback received from staff members**. This can be carried out with feedback received from, among others, medical officers, staff counsellors and mediation officers, or other relevant information related to other stakeholders (such as information

regarding geographical position or the consumption of goods or services received from United Nations system organizations), in line with the organization's data-privacy policy;

(e) **Annual report on the use of these different channels**. An annual report on the use of these different channels, the main risks emerging and actions taken as a result is prepared and shared with the executive head and relevant governing bodies;

(f) **Evidence from donor reviews**. Donor reviews, scope and recommendations are tracked at the organizational level. Lessons learned and mitigating actions implemented as a result are adequately shared across the organization;

(g) **Evidence from United Nations management and independent oversight reviews**. Observations and recommendations from such oversight activities are adequately circulated and tracked and are used by the management and independent oversight units of the organization;

(h) **Opportunities for joint initiatives**. Opportunities for joint United Nations initiatives are duly explored.

76.   The following is an analysis of existing frameworks weighed against selected tools and guidance contained in benchmark 12:

(a)   **Feedback from stakeholders through ad hoc reporting channels**. The 2011 JIU reference framework included some provisions for hotlines and complaints mechanisms for staff and non-staff personnel, consultants, beneficiaries and vendors. As indicated in table 14 below, since then the number of organizations with such mechanisms has increased, but implementation has not yet been achieved by all of them. In fact, hotlines for beneficiaries have been fully implemented by very few organizations. **The Inspector strongly encourages all organizations, regardless of their type of activities, to create appropriate channels for receiving important feedback from all stakeholders on potential breaches;**

(b)   **Proactive engagement with stakeholders to monitor accountability breaches**. It is also indicated in table 14 that the number of proactive feedback requests remains low from entire classes of stakeholders (e.g. from staff surveys) or as part of standard processes (e.g. exit interviews, feedback requests from units providing services to other units in the organization, or information from staff counsellors and the ethics office). Moreover, following improvements in technology, not only is it easier to request information from stakeholders, but it is also easier to analyse both quantitative and qualitative responses and therefore to obtain useful insights about the areas that are working well and those that need improvement, after triangulation with other sources of information. At present, none of these sources of evidence is mentioned in the accountability frameworks. However, many organizations are currently suffering from survey fatigue, which risks reducing the important role that this type of information could play in monitoring the efficiency and effectiveness of the accountability framework. It is therefore important for the use of these tools to be well planned, following clear objectives that are ultimately linked to the accountability compact and, whenever possible, following a consistent methodology across the years, and even international frameworks (e.g. WHO and ILO are currently using the McKinsey & Company Organizational Health Index for their staff surveys). The key to how well this information can be leveraged is the level of trust in the follow-up process. Some guidance is provided in the updated benchmark;

(c)   **Protection against retaliation**. Protection against retaliation for reporting wrongdoing (i.e. a whistle-blower policy) was part of the 2011 JIU benchmark on ethical conduct. The effectiveness of this process is key because, if those who wish to provide information do not trust that they will be protected from retaliation, breaches will not be reported and will not be remediated promptly. In 2018, in its review of whistle-blower policies and practices in the United Nations system organizations,[40] JIU found that, while some of the policies in the comprehensive review might be stronger than others with regard to some criteria, the comprehensive review of the 23 policies against the five best practices criteria and the 22 respective indicators had revealed that not a single policy fully met the indicators under all five criteria. Only 58.3 per cent of the indicators (295 out of 506) corresponding to the five best practices criteria had been rated as fully met. The main areas of weaknesses identified included the definition of protected activities, the individuals entitled to protection (i.e. while staff members were systematically included, non-staff

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[40] JIU/REP/2018/4.

personnel and outside stakeholders were not), the independence of the individuals implementing the policy and the appeals mechanism for handling appeals when a prima facie case of retaliation had not been determined. A lack of trust in this process has also been confirmed in some more recent staff surveys shared with JIU as part of the present review. At present, only IMO and UNWTO do not have a whistle-blower protection policy in place;

(d) **Leveraging evidence from United Nations reviews and oversight reports**. Since 2010, the number of additional reviews carried out by parties external to the organization has been increasing. This additional source of information is hardly referenced in the existing accountability frameworks, however. None of the frameworks reviewed include any reference to United Nations system-wide evaluations (those covering inter-agency humanitarian responses and carried out by the Office for the Coordination of Humanitarian Affairs evaluation team or those covering development activities carried out by an evaluation unit reporting to the Secretary-General). JIU notes an inconsistency between the importance given in the United Nations reform to coherence among United Nations system organizations and the level and types of resources invested to obtain evidence on the actual implementation of alignment and synergies on the ground. Moreover, in their responses to the questionnaire, 79 per cent of respondents said that "United Nations accountability" had become a more significant issue since 2010, and 63 per cent said that the current systems were not sufficient to manage the spillover of reputational risk to their organization from actual or perceived breaches of accountability in other United Nations system organizations. **The Inspector recommends that findings from United Nations inter-agency and system-wide evaluations should be disclosed to the legislative organs and/or governing bodies as part of the internal control statement of the executive head or the report on the accountability framework or other relevant documents. The Inspector also recommends that 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 evaluation functions;**

(e) **Evidence from donor reviews**. None of the frameworks include any direct reference to donor reviews, which have been increasing over time, and only one organization (UNICEF) makes reference in its accountability framework, adopted in 2022, to the work of the Multilateral Organization Performance Assessment Network[41] as an additional source of information on the quality of the design and implementation of selected parts of the accountability framework. Single donor reports are confidential, and information on the number of such reports and the donors who have carried out the reviews is limited. The Multilateral Organization Performance Assessment Network reports, on the other hand, are public and follow a consistent methodology, which has been updated over the years. **The Inspector recommends that the number, the scope and, if feasible, the outcomes of donor reviews or the equivalent[42] should be disclosed to the legislative organs and/or governing bodies as part of the internal control statement of the executive head or the report on the accountability framework.**

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[41] The Multilateral Organization Performance Assessment Network is an organization funded by several States Members of the United Nations (16 in 2010 and 23 by the end of 2021) to strengthen overall development and humanitarian results by improving accountability and promoting dialogue, as well as learning and reform, by generating, analysing and presenting critical performance information. The Network issues on average three to four assessments of multilateral organizations each year. Since 2015, the Network has covered 18 of the 28 organizations that participate in JIU. The organizations that have not been covered are the United Nations Secretariat, UPU, IAEA, IMO, ICAO, UNWTO, ITC, WIPO, ITU and WMO. Further information is available at www.mopanonline.org/aboutus/whatismopan/.

[42] Examples include initial accreditation reviews and follow-up processes.

Table 14
Implementation level of stakeholder feedback channel, as self-reported by organizations

Sources of feedback	Implemented (2010)	Implemented (2022)	Other (2022)		Not started	Not applicable	Other	Total answers received
			Implementation started					
			Minor actions outstanding	Major actions outstanding				
Staff surveys	12	19	1	1				21
Ethics office	12	18	3					21
Staff association	15	16	1	1			2	20
Corporate hotlines, email addresses and equivalents	6	16	1			2		19
Inspector general, investigations or equivalent	13	14	3	1				18
Staff counsellors	5	11	3			2	1	17
Ombudsperson's office	4	9	2			5		16
Exit interviews of staff and non-staff personnel	2	8	2		2	4	1	17
Feedback through project or beneficiary hotline or email address	1	2	7	2	1	4	1	17

Source: Answers from participating organizations to the JIU questionnaire.

Benchmark 13: independent oversight. The organization has the following professional and independent oversight functions: external audit, internal audit and, for programme-based organizations, evaluation.[a] Joint audits and evaluations with other United Nations organizations are strongly encouraged, when relevant.

Tools and guidance:

(a) Clear mandates are established for each of the independent oversight bodies, in line with best practices and ensuring limited overlaps between independent oversight providers;
(b) Reporting lines support independence from management;
(c) Staff members and consultants are selected and appointed on the basis of competency and integrity;
(d) Formal and well-documented methodology in line with relevant best practice is followed, from annual planning to assignment reporting;
(e) There is clear disclosure about the type of activities (e.g. specific disclosure for advisory activities);
(f) There is adequate funding and transparent communication with governing bodies on any funding limitations and their implications;
(g) All independent oversight functions are subject to an independent external professional assessment, or at least a peer review, once every five years or in line with relevant professional standards.

[a] This is in line with the 2014 CEB model, which requires the existence of three independent assurance processes: internal audit, evaluation (for programme-based agencies) and investigations. The 2011 JIU reference framework included reference only to an independent evaluation function within one of the existing benchmarks; a new benchmark has now been created to cover all oversight functions.

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77.   The following is an analysis of existing frameworks weighed against selected tools and guidance contained in benchmark 13:

(a)   **Mandate of external auditors**. The Inspector found that existing frameworks did not include a clear reference to the exact mandate of the external auditors. In five organizations (IAEA, ICAO, IMO, UNWTO and UPU), the mandate of the external auditors only included issuing an opinion on the financial statement, while for the others it also

included carrying out performance audits, which, while adding value to their work, also required further coordination with the other oversight bodies of the organization;

(b) **Joint United Nations independent audits and evaluations**. Even though they are never referenced in the accountability frameworks, joint audits and evaluations with other United Nations organizations do occur, and formal guidance on how to conduct them was issued in 2014 by both the Representatives of Internal Audit Services of the United Nations Organizations (for internal audits) and the United Nations Evaluation Group (for evaluations). The Inspector notes that the number of joint assignments has remained low and that the findings of such assignments are not always mentioned in the annual reports of heads of evaluation or heads of audit. The reports are not even always available in the same repository as those of other reviews. In its report on the state of the internal audit function in the United Nations system, [43] issued in 2016, JIU explicitly recognized some of the difficulties in planning and delivering on this type of assignment;

(c) **Assessment of independent oversight bodies**. Most existing accountability frameworks do not make reference to how the oversight bodies are themselves assessed for their effectiveness and efficiency (e.g. reference to the Institute of Internal Auditors external quality assessment or the United Nations Evaluation Group peer review). For evaluation functions, for example, in the period from 2011 to 2022, JIU found that 14 organizations had been reviewed (FAO, IAEA, ILO, UNDP, UNEP, UNESCO, UN-Habitat, UNHCR, UNICEF, UNIDO, UNRWA, UN-Women, WHO and WFP), yet only 3 organizations had been reviewed more than once (WFP, in 2014 and 2021, ILO, in 2017 and 2022, and UNICEF, in 2017 and 2022).

3. Reacting to compact underdelivery or overdelivery

78. The focus of the 2011 JIU report was on sanctions and disciplinary actions for staff members and on the implementation of recommendations. These benchmarks remain valid but have now been expanded to cover a wider range of actions and of stakeholders.

Benchmark 14: impact mitigation. In line with the principle of "no tolerance for inaction", significant breaches of the accountability compact are escalated or reported through confidential channels in a timely manner, so that the impact of the breach can be mitigated in a timely manner in line with the risk appetite of the organization.

Tools and guidance:

(a) A risk management framework is in place, including risk appetite and a risk-escalation mechanism;
(b) There is trust in confidential reporting channels;
(c) Clear delegations of authority are established;
(d) Adequate budgets are available;
(e) Opportunities for joint United Nations initiatives are duly explored.

Benchmark 15: system improvements. The underlying causes of known breaches of the accountability compact or potential future breaches identified by process owners or through oversight activities are properly identified, and system improvement activities are implemented as a result in a timely manner, in line with the principle of "no tolerance for inaction".

Tools and guidance:

(a) A single repository for all independent oversight recommendations (internal audit, external audit and evaluation) is in place, from which information can easily be extracted by risk category, risk level and relevant control;
(b) Clear roles and responsibilities are established regarding follow-up on implementation;
(c) Information on the number of independent recommendations, their risk level and their implementation status is regularly shared for discussion with the relevant governing bodies, and delays in implementation are discussed. Ideally, all these recommendations are linked to the risk and control categories used in the risk management framework or the internal control framework;

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[43] JIU/REP/2016/8.

> (d) Recommendations from legislative organs and/or governing bodies and committees, JIU, management oversight, the Multilateral Organization Performance Assessment Network, donor reviews and other relevant monitoring activities are tracked using the same system, the same risk, process and control categories and the same rigour as those of the independent oversight bodies and are leveraged by all managers in the preparation of their risk assessments and internal control framework submissions;
>
> (e) Opportunities for joint United Nations initiatives are duly explored.

79.   The following is an analysis of existing frameworks weighed against selected tools and guidance contained in benchmark 15, namely with regard to the implementation of independent oversight recommendations and tracking. In its 2011 report, JIU was very clear about the importance of tracking the implementation of recommendations and of providing clear explanations for delays or a lack of implementation. JIU noted that few organizations linked internal audit recommendations to the level of risk or to the process to which they were related. Moreover, few clearly identified the length of time for which implementation had been overdue or the residual risk that the organization was facing as a result. That situation was particularly frequent with regard to evaluation recommendations. Only 3 organizations (UNESCO, ICAO and UNICEF) stated that they had a single list of processes, controls and risks against which all recommendations for improvement could be mapped, but at least another 11 said that they were working on implementing such a single list. Among others, UNHCR launched an online, consolidated oversight recommendations tracking tool in April 2022, which tracks, on a monthly basis, the status of all recommendations issued since 2022 by the internal audit service of UNHCR (OIOS), the Board of Auditors, the Joint Inspection Unit and the UNHCR Evaluation Office, and all recommendations are being tagged to the same risk categories used in the UNHCR 2022 risk management framework. As for implementation rates, while they appear to have improved, there are still frequent delays. **The Inspector would like to remind organizations of the importance of implementing recommendations within the agreed deadlines and of clearly describing the risks that the executive head implicitly accepts by not implementing them.**

> **Benchmark 16: organizational accountability**. Organizational accountability is taken seriously, and the organization is committed to supporting adequate processes to ascertain breaches and responsibility and to implement any relevant decisions on remedial actions.

> **Benchmark 17: individual accountability**. Relevant stakeholders and the organization take individual accountability seriously. The organization supports processes to timely and effectively ascertain breaches and draw conclusions about the appropriate consequences at all levels, notwithstanding adequate rights of appeal on the part of the individuals involved.
>
> Tools and guidance:
>
> (a) Independent and professional investigators are engaged, with an adequate budget;
> (b) Clear and well-understood formal and informal resolution processes are in place, covering all relevant stakeholders;
> (c) An adequate budget is allocated to the legal office and other relevant departments involved in the processes;
> (d) The tone at the top is consistent with the principles of transparency and accountability;
> (e) The executive head and management are held accountable when not holding other parties accountable for the breaches for which they have been found to be responsible.

80.   The following is an analysis of existing frameworks weighed against selected tools and guidance contained in benchmark 17, namely with regard to information on misconduct. The Inspector asked organizations to provide information on the most frequent cases of breaches investigated. According to the 12 responses received, the most frequent cases of accountability-related actions are related to staff and non-staff personnel, followed by litigation with suppliers for fraud or breach of contract. This information was not made publicly available by all organizations. **The Inspector strongly encourages United Nations system organizations to provide a more comprehensive overview of the main breaches of the compact and of all the actions taken, together with an overview of the timing and, if feasible, resources involved in the process (e.g. the duration from the initial suspicion**

to the preliminary investigation, from the preliminary investigation to the final investigation, and from the final investigation to the final legal decision, whether the action was taken internally or through a tribunal, and lastly, the outcome of any appeal process).

4. Communication and learning

81. The 2011 JIU reference framework mainly covered the topics of information disclosure and disclosure of staff sanctions. In the updated reference framework, these concepts are further elaborated, and emphasis is placed on the importance of communication (rather than just information) as a tool to support the building of trust among stakeholders and, ultimately, the delivery of the accountability compact.[44]

Benchmark 18: internal communication. The organization values two-way, honest communication with internal stakeholders and recognizes its value in supporting a culture of accountability and continuous improvement. Communication is coherent, effective and efficient.

Tools and guidance:

  (a) An internal communication strategy is established, covering all internal stakeholders and adapted as needed (e.g. with regard to language and technical terminology);
  (b) Regular assessments are conducted of communication activities of the communication department and of other departments or offices in other geographical locations, in order to avoid duplication, ensure coherence and reduce expenditure found not to achieve organizational objectives;
  (c) A clear internal information disclosure policy is established, which provides criteria for balancing the need for transparency and communication with the need for confidentiality and privacy and the costs of producing communication produces;
  (d) Opportunities for joint United Nations initiatives are duly explored.

Benchmark 19: external communication. The organization values two-way, honest communication with external stakeholders and recognizes its value in supporting a culture of accountability and continuous improvement. Communication is coherent, effective and efficient.

Tools and guidance:

  (a) Mapping is carried out of all key communication channels between the organization's management and its governing bodies, and with its donors and other external stakeholders;
  (b) An external communication strategy is in place, covering all relevant external stakeholders and adapted as needed (e.g. with regard to language and technical terminology);
  (c) Regular assessments are conducted of communication strategies and activities of the communication department and of single departments or offices in other geographical locations, in order to avoid duplication, ensure coherence and reduce expenditure found not to achieve organizational objectives;
  (d) A clear external information disclosure policy is established, which provides criteria for balancing the need for transparency and communication with the need for confidentiality and privacy and the costs of producing communication produces;
  (e) Opportunities for joint United Nations initiatives are duly explored.

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82. The following is an analysis of existing frameworks weighed against selected tools and guidance contained in benchmark 19, namely with regard to the disclosure of internal audit and evaluation reports. As shown in figure VII below, many organizations do not make their full audit or evaluation reports public. Those that do not, however, usually provide summaries (e.g. FAO, IAEA, IMO, WHO and UNAIDS), which vary significantly among organizations in their level of detail.

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[44] UNICEF is in the process of developing an organizational learning strategy, building upon its first knowledge management strategy, developed in 2021, with the independent oversight functions, including the evaluation and audit functions, playing an active role.

Figure VII
Full internal audit and evaluation reports made publicly available
(Percentage)

- Internal audit and evaluation reports are public (ICAO, ITC, United Nations Secretariat, UNCTAD, UNDP, UNEP, UNESCO, UNFPA, UN-Habitat, UNHCR, UNICEF, UNODC, UNRWA, UN-Women, WFP and WIPO)
- Neither internal audit nor evaluation reports are public (includes UNWTO with no evaluation function) (IAEA, IMO, ITU and UNWTO)
- Only internal audit reports are public (there are no evaluation reports) (UNOPS and UPU)
- Only evaluation reports are public (FAO, ILO, UNAIDS, UNIDO and WHO)

Source: JIU, on the basis of evidence from the websites of the organizations.

Note: The United Nations Secretariat report also covers UNCTAD, UNEP, UN-Habitat and UNODC.

Benchmark 20: knowledge and learning. The organization recognizes the value of knowledge and of continuous learning as key tools for ensuring the resilience of the organization and of the United Nations system.

Tools and guidance:

  (a) A knowledge and learning strategy is in place;
  (b) The training policy is aligned with the knowledge and learning strategy;
  (c) The following activities are considered when preparing the learning strategy: presentation and discussion of findings from management and oversight bodies (including through the production of synthesis reports); improvements in the design and content of manuals and templates; the onboarding process for new staff members; the staff handover process; mentoring; secondments to other organizations, etc.;
  (d) The training catalogue includes simple and effective training options on the accountability framework, tailored to the role that the audience plays in the framework;
  (e) The impact of the training and learning initiatives offered is assessed on a regular basis;
  (f) Opportunities for joint United Nations initiatives are duly explored.

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83.   The following is an analysis of existing frameworks weighed against selected tools and guidance contained in benchmark 20. Several organizations mention learning in their accountability frameworks. However, none of them describe how they ensure that lessons from good practices, near misses and errors are truly learned. While the United Nations Secretariat has designed training material on its accountability framework, the Inspector found limited evidence of such training in other organizations. During interviews, even senior staff members of organizations were not fully aware of the existence and content of their accountability framework.

5. Support, assessment and reaction by legislative organs and/or governing bodies

> **Benchmark 21: role of legislative organs and/or governing bodies**. The legislative organs and/or governing bodies of the organization play a key role in the accountability system.
>
> Tools and guidance:
>
> (a) An appropriate frequency and agenda of meetings is ensured;
> (b) Due diligence is exercised in the preparation for meetings;
> (c) The organization makes available to the legislative organs and/or governing bodies a clear, succinct and focused set of documents, in a timely manner, to enable them to carry out their duties;
> (d) Sufficient time is allocated to discussions among legislative organs, governing bodies and the executive head;
> (e) Adequate follow-up is carried out on decisions taken during meetings, and requests and recommendations are implemented in a timely manner;
> (f) Coherence and coordination among different legislative organs and/or governing bodies is ensured;
> (g) Independent assessments or self-assessments of the effectiveness and efficiency of the governance structure and the activities of legislative organs and/or governing bodies are carried out on a regular basis.

E. Component 5: accountability framework indicators

84. While all the organizations reviewed measure costs, performance and risks in various ways and have independent oversight bodies assessing their financial statements, their governance risk management, internal control processes and programmes (where relevant), none of the existing frameworks currently includes any reference as to how the effectiveness or efficiency of their overall accountability framework will be assessed.[45]

85. However, in particular given the increase in the budgets of existing key functions and the creation of new functions since 2010 (e.g. ethics offices, risk management offices and accountability units) and the increase in other monitoring activities by donors (e.g. the Multilateral Organization Performance Assessment Network and single donor reviews), understanding how funds are used and allocated is even more important today than it was at the time when the 2011 JIU report was issued. This has also been confirmed by the Advisory Committee on Administrative and Budgetary Questions, which recently stated: "Notwithstanding the intangible nature of the concept of accountability, there is a need to determine the overall financial implications, specifically the costs and benefits, as well as the impact of the various activities and initiatives that have been operationalized with respect to the accountability system."[46]

86. Given the scope and time constraints of the present review, it is not possible to provide a full list of indicators that could be used by all organizations for the entire framework. However, the Inspector proposes a minimum of three categories of indicators covering effectiveness, efficiency and overall maturity, which are translated into three high-level benchmarks described below and followed by some observations about the proposed benchmarks and existing practices.

1. Effectiveness

> **Benchmark 22: effectiveness indicators**. The accountability framework includes a set of indicators to measure the effectiveness of the key components of the framework and of the overall system, so as to enable management and the legislative organs and/or governing bodies to assess and discuss whether the framework is effectively supporting the delivery of all the objectives of the accountability compact.
>
> Tools and guidance:

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[45] See the definitions of effectiveness and efficiency in the glossary at the beginning of the present report.
[46] A/76/728.

(a) The concept of effectiveness is clearly articulated for each component of the framework and for the framework as a whole, recognizing that it is not a linear system but rather a complex one, with links and feedback loops among components;

(b) A limited number of indicators are selected that can be used as good proxies, both at the component level and at the system level (e.g. trust in the whistle-blower protection process will provide evidence not just on the whistle-blowing process, but also on trust in senior leadership, trust in partners, etc.);

(c) The following criteria inform the choice of proxy indicators:

　　　(i)　Leverage existing indicators whenever possible;

　　　(ii)　Leverage existing ICT tools and systems whenever possible;

　　　(iii)　Indicators should include a mix of both quantitative and qualitative data (e.g. level of trust and level of satisfaction);

　　　(iv)　Indicators should be derived from various sources, such as automatic data from systems, evidence from self-assessments, evidence from management oversight, evidence from independent oversight functions of the organization and from external oversight functions, evidence from United Nations system reviews, and feedback from stakeholders;

　　　(v)　The difference in reliability and independence of difference sources should be taken into account and clearly communicated, and evidence should be triangulated;

　　　(vi)　The best indicators may not necessarily be the ones calculated at the function, department or unit level, because: (a) many functions are involved in more than one component of the framework; and (b) the effectiveness of the framework may have to be considered across the overall process, covering more than one function and more than one component of the framework;

(d) Indicators also cover independent oversight functions;

(e) Evidence obtained from the effectiveness indicators is used to inform an adequate remediation plan, discussed at the appropriate level;

(f) Opportunities for joint United Nations initiatives are duly explored.

87.　The following is an analysis of existing frameworks weighed against selected tools and guidance contained in benchmark 22:

　　(a)　**Effectiveness of the accountability framework as a system**. According to the information received, only four organizations have carried out a review of their accountability framework as an entire system: ITC (performed by OIOS), WHO (external audit), United Nations Secretariat (advisory review from OIOS) and FAO (internal audit);

　　(b)　**Independent oversight coverage of components of the accountability framework**. Coverage of a specific process may take place either through a specific assignment focused only on that process or by systematically covering some of the activities in that process as part of wider thematic assignments or assignments at, for example, the project level or the country level, in which case, in any given year the independent oversight providers may or may not be gathering sufficient evidence to draw conclusions on the effectiveness of the process as a whole or consolidate the findings for discussions with the relevant governing bodies. As part of the present review, JIU asked each organization to indicate the number of times that, in the period from 2010 to 2022, it had carried out an assignment focused solely on a list of processes provided by JIU. The findings are summarized in table 15 below.

Table 15
Percentage of organizations that have audited or evaluated key accountability processes in a single thematic report (2010–2022)

Over 75% (16)	Between 50% (11) and 75% (15)	Between 25% (6) and 50% (10)	Lower than 25% (5 or lower)
• Procurement	• Risk management • Results-based management	• Ethics function • Staff performance management	• Strategic planning • Budgeting process • Accountability to affected populations [a]

		• Management oversight • Delegations of authority	• Whistle-blowing • Beneficiary feedback mechanism • Organizational culture and values

Source: Answers from 22 respondents to the JIU questionnaire.

Note: Excludes indirect coverage through projects, country or regional audits or evaluations or other assignments not focused on the processes listed in the JIU questionnaire.

ª Only covering protection against sexual exploitation and abuse.

88.   Having taken note of the limitations regarding the evidence of coverage of key processes, which cannot be restricted to the evidence shown in table 15, and the importance of independent evidence for both management and the legislative organs and/or governing bodies, the Inspector would like to suggest the implementation of the following recommendation, with a view to enhancing the control and compliance of organizations, and therefore the effectiveness of their accountability frameworks.

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.

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89.   The Inspector notes that providing a rationale for incomplete coverage is particularly important in order to highlight limits on coverage due to budget limitations, findings from the organizations' own risk assessment, and reliance on coverage by external auditors or other reviews carried out at the level of the United Nations system or by other reliable reviewers.

2.   Efficiency

Benchmark 23: efficiency indicators. The accountability framework includes a set of indicators to measure the efficiency of the key components of the framework and of the overall system, so as to enable management and the legislative organs and/or governing bodies to assess and discuss whether the framework is supporting the delivery of all the objectives of the accountability compact in the most resource-efficient manner.

Tools and guidance:

(a) The concept of effectiveness is clearly articulated for each component of the framework and for the framework as a whole, recognizing that it is not a linear system but rather a complex one, with links and feedback loops among components;

(b) A limited number of indicators are selected that can be used as good proxies both at the component level and at the system level (e.g. trust in the budget planning process);

(c) The following criteria inform the choice of proxy indicators:

(i)   Leverage existing indicators whenever possible;

(ii)   Leverage existing ICT tools and systems whenever possible;

(iii)   Indicators should include a mix of both quantitative and qualitative data;

(iv)   Indicators should be derived from various sources, such as automatic data from systems, evidence from self-assessments, evidence from management oversight, evidence from independent oversight functions of the organization and from external oversight functions, evidence from United Nations system reviews, feedback from stakeholders, and assessments from external professional bodies;

(v)   The difference in reliability and independence of difference sources should be taken into account and clearly communicated, and evidence should be triangulated;

(vi)   The best indicators may not necessarily be the ones calculated at the function, department or unit level, because many functions are involved in more than one

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component of the framework and the effectiveness of the framework may have to be considered across the overall process, covering more than one function and more than one component of the framework;

(vii)   Indicators should also cover independent oversight functions;

(d) The following criteria inform the choice of outcomes used in efficiency indicators:

(i)   Difficulties and limitations in monitoring all relevant outcomes should be clearly disclosed;

(ii)   If output is used instead of outcomes, this should be clearly communicated, and the reasons should be clearly described;

(iii)   Outcomes should include both financial and non-financial outcomes, measured in line with best practices;

(iv)   Positive and negative unintended consequences of activities should also be monitored;

(e) The following criteria inform the choice of input used in efficiency indicators:

(i)   Input should include both financial and non-financial input, measured in line with best practices;

(ii)   Input related to a specific process should include the following costs:

a.   Direct costs of the process owner;

b.   Costs of external advisors, such as consultants, to the process owner;

c.   Costs of internal advisers, such as the legal department, to the process owner;

d.   Maintenance costs for hardware, software and other tools needed to support the process;

e.   Costs of internal and external stakeholders that are required to implement the process (e.g. cost of additional time spent by personnel to comply with the risk management process or the staff assessment process);

f.   Costs of monitoring and oversight not carried out by the process owner;

(f) Evidence obtained from the efficiency indicators is used to inform an adequate remediation plan, discussed at the appropriate level;

(g) Opportunities for joint United Nations initiatives are duly explored.

90.   The following is an analysis of existing frameworks weighed against selected tools and guidance contained in benchmark 23:

(a)   **Data availability**. As part of the present review, organizations were asked to provide the costs of their independent oversight functions, of the main governing bodies and of the functions involved in key processes related to accountability (see annex II for details). The JIU team also performed a desk review of key public documents of the organizations containing financial information. It is observed that the costs of key units involved in the accountability processes were not easily available and that, moreover, organizations themselves were not able to provide the information to the level of detail expected by JIU. Only four organizations (the United Nations Secretariat, UNHCR, WIPO and UNESCO) provided relatively comprehensive information covering both oversight and non-oversight functions. The other organizations were able to provide only part of the information requested, in some cases explaining the lack of information by difficulties in splitting costs of functions involved in different types of activities but reporting to the same director (e.g. organizations in which the audit, investigation and evaluation functions report to the same individual) or difficulties due to the involvement of staff – especially in the field – in multiple activities (e.g. cases in which the risk focal point or programme monitoring staff are also involved in programme design). The Inspector notes that improvements in the level of disclosure of audit and evaluation costs may be achievable in a relatively short period, while quantifying input

for all other components may take longer, in particular for functions involved in more than one type of activity. It is also noted that, when cost information is presented by result and separately by type of cost, without a link to activities or at least departments or units, these financial documents become very difficult to understand, especially from an accountability perspective.

(b)   **Data comparability**. The work described above has also highlighted the significant differences that exist among the categories used in the United Nations system to aggregate cost data, which makes it very difficult to make any comparisons among organizations. **The Inspector would like to encourage all organizations to continue to work together to agree on a common set of cost categories to be used consistently across all organizations.**

91.   Given the difficulties experienced by JIU in obtaining information on costs, and given that costs are the starting point of any efficiency calculation, the Inspector believes that the following recommendation will help to strengthen the transparency and accountability in organizations and will contribute to improving dialogue on the effectiveness and efficiency of accountability frameworks as a system and, potentially, enhanced coordination and cooperation among United Nations system organizations.

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.

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92.   With regard to reducing accountability-related costs, as part of the data-collection process, the Inspector asked participating organizations about possible ways of reducing accountability costs. Their responses are shown in figure VIII. Most organizations believe that better coordination and improved analytics are most likely to lead to a significant reduction in costs. **The Inspector recommends that these actions also take into account potential synergies created by working with other United Nations system organizations.**

Figure VIII
Views of participating organizations on ways to reduce accountability-related costs

	It could significantly reduce costs	It could marginally reduce costs	It will not reduce costs	Not applicable	Other
UN - Co-financing of investments	15%	15%	31%	38%	
UN - Co-financing of other activities	8%	38%	31%	23%	
UN - Oversight by UN System teams replacing single organization oversight at country level		14%	36%	50%	
UN - Joint independent oversight at country level (between UN organizations, with partners, etc)	14%	21%	21%	43%	
UN - Joint monitoring at country level (between UN organizations, with partners, etc)	14%	29%	14%	43%	
Better coordination between independent oversight providers (internal audit, external audit, evaluation, etc)	33%	40%	13%	7%	
Increase in use of analytics and artificial intelligence in independent oversight	29%	36%	29%	0%	
Better coordination between management oversight and independent oversight	40%	47%	7%	7%	
Increase in automated management oversight (dashboards, red-flags, etc)	38%	56%	6%	0%	
Increased trust between staff in the organization	6%	69%	25%	0%	
Improved understanding and buy-in of accountability compact	7%	33%	60%	0%	

Source: Answers to question 17 of the JIU questionnaire.

3. Maturity model

> **Benchmark 24: maturity model.** The organization tracks progress made on its accountability framework through a maturity model that, ideally, is consistent with those developed by other organizations in the United Nations system.
>
> Tools and guidance:
>
> (a) Clear criteria are established to define each level of maturity;
> (b) Sound methodology is used to assess whether or not the criteria have been met;
> (c) Regular assessments of the maturity level are carried out and shared with the executive head and the legislative organs and/or governing bodies for discussion.

93. In the view of the Inspector, the implementation of the following recommendations will help to enhance transparency and accountability and strengthen coherence and harmonization across United Nations system organizations.

> **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 mechanisms, a common United Nations system reference accountability framework maturity model, taking into consideration the updated JIU reference accountability framework.**

> **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.**

94. In the present review, the Inspector proposes a maturity framework that follows the same structure as that set out in the conclusions of the High-level Committee on Management at its thirty-eighth session,[47] which was referred to by several organizations during the present review as a very useful tool to support the assessment and improvement of their risk management process and that could be used as a starting point for discussions among various United Nations system organizations.

95. The model includes five maturity levels applied to the five components of the updated JIU reference accountability framework and an additional dimension related to the system as a whole. The key assumption is that the maturity of the framework increases as each component is formalized, integrated with the other components and fully leveraged to ensure that the accountability framework meets its objectives efficiently. The different stages of maturity are described in table 16 below, and additional details on the criteria are provided in table 17.

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[47] CEB/2019/5.

Table 16
Updated Joint Inspection Unit reference accountability framework maturity stages

Level	Description	Criteria
Level 1	Initial	Not all components formally exist.
Level 2	Developing	All components exist, but not all their elements. They are not well formalized, nor are they well integrated or coherent with the other components.
Level 3	Established	All components exist and are well formalized, but they are not well integrated or coherent with the other components.
Level 4	Advanced	All components exist and are formalized, well integrated and coherent with the other components of the framework. However, there is still some room for improvement in the feedback loops among components and in the effectiveness and efficiency of the implementation.
Level 5	Leading	All components exist and are formalized, well integrated and coherent with the other components of the framework. The framework works as a fully dynamic system, rooted in the accountability compact, not inward looking but instead fully cognizant of its links to the United Nations system, with the outside context and with the organization's stakeholders, and able to ensure that the organization can deliver effectively and efficiently on its accountability compact.

Source: JIU, established on the basis of an analysis of good practices and JIU recommendations on accountability-related topics and a review of existing United Nations system accountability frameworks.

Table 17
Joint Inspection Unit proposal for a maturity model of the United Nations accountability framework

	Criteria for each accountability framework component	Level 1 – Initial	Level 2 – Developing	Level 3 – Established	Level 4 – Advanced	Level 5 – Leading
A	**Assessment criteria at the component level**					
1	Existence of component	Limited	✓	✓	✓	✓
2	Formalization of component	Limited	Limited	✓	✓	✓
3	Existence of all benchmarks under each component	Limited	Limited	✓	✓	✓
4	Formalization of all benchmarks under each component	Limited	Limited	✓	✓	✓
5	Awareness and understanding of components and benchmarks by all relevant stakeholders	Limited	Limited	✓	✓	✓
6	Integration and coherence with other components of the framework	Limited	Limited	Limited	✓	✓
7	Leveraging of synergies among components through feedback loops, to ensure effectiveness and efficiency of the framework	Limited	Limited	Limited	Limited	✓
8	Effectiveness of each component	Limited	Limited	Limited	✓	✓
9	Efficiency of each component	Limited	Limited	Limited	✓	✓
B	**Assessment criteria at the system level**					
1	Awareness and understanding of the accountability framework as a complex, dynamic and interrelated system	Limited	Limited	Limited	✓	✓
2	Efficiency and effectiveness of the overall accountability framework as a dynamic system	Limited	Limited	Limited	Limited	✓

Source: JIU, established on the basis of an analysis of good practices and JIU recommendations on accountability-related topics and a review of existing United Nations system accountability frameworks.

Annex I

Implementation status of 2011 Joint Inspection Unit recommendations

Below are the recommendations contained in the 2011 JIU report. It should be noted that, in 2011, JIU had only 25 participating organizations, as UN-Women, UNAIDS and ITC joined JIU after 2011.

Recommendation 1. Executive heads of United Nations system organizations that have not yet developed stand-alone accountability frameworks should do so as a matter of priority inspired by the benchmarks contained in this report.

Recommendation 2. The legislative bodies of United Nations system organizations, which have not yet done so, should take decisions based on a results-based management approach and ensure that the necessary resources are allocated to implement the organizations' strategic plans and results-based management.

Recommendation 3. Executive heads should incorporate evaluation, including self-evaluation results, in their annual reporting to legislative bodies.

Recommendation 4. Executive heads of organizations which have not yet done so should inform their staff members on his/her decisions on disciplinary measures imposed on staff by publishing lists (in annexes to the annual reports and on a website) describing the offence and measures taken while ensuring anonymity of the staff member concerned.

Recommendation 5. Executive heads should instruct their human resources divisions to put mechanisms in place for recognizing outstanding performance by developing creative ways and means to motivate staff through awards, rewards, and other incentives.

Recommendation 6. The Executive heads should develop and implement an information disclosure policy to heighten transparency and accountability in their respective organizations as a matter of urgency in the event that they have not already done so and report to the legislative bodies accordingly.

Recommendation 7. The General Assembly and other legislative bodies should request their executive heads to undertake a follow-up evaluation on the implementation of the relevant accountability frameworks/systems for their consideration in 2015.

See tables A.1 and A.2 below for information on the status of implementation of the above recommendations.

Table A.1
Status of acceptance and implementation of all recommendations contained in the 2011 Joint Inspection Unit report, as self-reported by the organizations

	Addressee	Intended impact	United Nations, its funds and programmes													Specialized agencies and IAEA												
			United Nations*	UNAIDS	UNCTAD	UNODC/UNOV	UNEP	UN-Habitat	UNHCR	UNRWA	UNDP	UNFPA	UNICEF	WFP	UNOPS	ILO	FAO	UNESCO	ICAO	WHO	UPU	ITU	WMO	IMO	WIPO	UNIDO	UNWTO	IAEA
For action			☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
Recommendation 1	E	a		√√									√√			√√	√	√		√√	√√	√√	√	√√	√√	√√	NR	√√
Recommendation 2	L	f	√√		NR	NR	√√	?	√√	√√	√√	√√	√√	√√	√√	√√	√√	√√	√√	√√	√√	√√	√√	√√	√√	√√	NR	NR
Recommendation 3	E	d	√√	√√	√√	√√	√√	?	√√	√√		√√	√√		√√	√√	√√	√√	√√	√√	√√	√	√√	√√	√√	√√	NR	√√
Recommendation 4	E	d		√√								√√			√√	X^a		√√	√√	√√	√√	?	X	?	√√	√√	NR	X
Recommendation 5	E	b	√√	√√	NR	NR	√√	?	√√	√√	√√	√√	√√		√√	√√	√√	√√	√√	√√	√√	√√	X	√√	√√	√√	NR	√√
Recommendation 6	E	b/o	√√	√√	NR	NR		?	√√	√√		√√			√√	√√	√√	√√	√√	√√	√√	√√	√√	√√	√√	√√	NR	√√
Recommendation 7	L	c	√√																									

Legend:

L: Recommendation for decision by legislative organ

E: Recommendation for action by executive head

⬜ **:** Recommendation does not require action by this organization

√√**:** Recommendation implemented

√**:** Implementation in progress

NR: Acceptance considered as not relevant

X: Not accepted

? : No formal confirmation received from the organization on acceptance of the recommendation

Intended impact: a: enhanced accountability **b:** dissemination of best practices **c:** enhanced coordination and cooperation **d:** enhanced controls and compliance

e: enhanced effectiveness **f:** significant financial savings **g:** enhanced efficiency **o:** other

Information extracted from the web-based tracking system in March 2023.

* Covers all entities listed in ST/SGB/2002/11 other than UNCTAD, UNODC, UNEP, UN-Habitat, UNHCR and UNRWA.

^a ILO is considering reviewing its decision in the light of new systems being introduced, which would comply with the recommendation.

Table A.2
Joint Inspection Unit review of implementation status of recommendation 1

JIU participating organization		Organization is part of the United Nations Secretariat		Accountability framework as per the 2011 JIU report[a]	Latest accountability framework as verified by JIU (2022)	Information submitted by the organization in the JIU web-based tracking system (recommendation 1)	Comment on implementation status	CEB model implementation status[b]
		2011	2022					
1	FAO			No	Yes (2014, updated 2020)	Implemented		Adopted
2	IAEA			No	Yes (2018, updated 2021)	Implemented		Adopted
3	ICAO			No	No (in progress)	In progress		Adopted
4	ILO			Yes (2010)	Yes (2010)	n/a		Adopted
5	IMO			No	No (in progress, 2022 draft shared with JIU)	In progress		Adopted
6	ITC[c] (Not part of JIU in 2011)	√	√	n/a	Yes (2014)	n/a (not part of JIU in 2011)		Adopted
7	ITU			No	Yes (2022)	Implemented		Adopted
8	United Nations Secretariat			Yes – Secretariat (2010)	Yes (2010)	n/a		Adopted
9	UNAIDS			No	Yes (2018)	Implemented		Adopted
10	UNCTAD	√	√	Yes – Secretariat	See United Nations Secretariat	n/a		Adopted
11	UNDP			Yes (2008)	Yes (2008)	n/a		Adopted
12	UNEP	√	√	Yes – Secretariat	See United Nations Secretariat	n/a		Adopted
13	UNESCO			No	No (in progress, 2022 draft shared with JIU)	In progress		Adopted
14	UNFPA			Yes (2007)	Yes (2007, revision in progress)	n/a		Adopted
15	UN-Habitat	√	√	Yes – Secretariat	See United Nations Secretariat	n/a		Adopted
16	UNHCR	√		No	No (in progress)	n/a	In progress	Adopted
17	UNICEF			Yes (2009)	Yes (2009, updated in 2022)	n/a		Adopted
18	UNIDO			No	Yes (2021)	Implemented		Adopted
19	UNODC	√	√	Yes – Secretariat	See United Nations Secretariat	n/a		Adopted
20	UNOPS			Yes (2008)	Yes (2008)	n/a		Adopted
21	UNRWA	√		No	No	n/a	In progress	In progress
22	UN-Women (not part of JIU in 2011)			n/a	No	n/a (not part of JIU in 2011)	Self-assessed that it has all key components and no formal accountability framework is needed	Adopted
23	UNWTO			No	No	2011 JIU recommendation not accepted	None of the 2011 recommendations were accepted	Adopted
24	UPU			No	No	Implemented	Self-assessed that it has all key components and no formal accountability framework is needed	In progress

JIU participating organization		Organization is part of the United Nations Secretariat		Accountability framework as per the 2011 JIU report[a]	Latest accountability framework as verified by JIU (2022)	Information submitted by the organization in the JIU web-based tracking system (recommendation 1)	Comment on implementation status	CEB model implementation status[b]
		2011	2022					
25	WFP			No	No	Implemented	Recommendation closed, making reference to "WFP oversight framework (2018)"	Adopted
26	WHO			Yes (2006)	Yes (updated in 2015)	..		Adopted
27	WIPO			No	Yes (2014, updated 2019)	Implemented		Adopted
28	WMO			No	Yes (2021)	Implemented		Adopted

Source: JIU web-based tracking system, on the basis of responses received from participating organizations' JIU focal points, accessed on 10 November 2022.

Note: UNHCR and UNRWA were included under the United Nations Secretariat category in 2011 but not in 2022.

[a] "No" indicates that in 2011 JIU issued a recommendation for the organization to implement an accountability framework (recommendation 1).

[b] CEB, HLCM Dashboard. Available at https://unsceb.org/hlcm-dashboard (accessed in March 2023).

[c] A joint cooperation agency of UNCTAD and World Trade Organization.

Annex II

Cost of key accountability functions

Methodological notes:

(a)   Not all organizations were able to provide cost data at the level of detail requested by JIU, owing to differences in the categories and the level of aggregation used by the organizations compared with those requested by JIU;

(b)   Third line functions: data were more easily available compared with that for other functions, as these functions are centralized. However, it was not always possible to split costs between the audit and investigation functions or, for those organizations in which the audit and evaluation functions report to the same individual, to split costs between the audit and evaluation functions;

(c)   Second line functions: data are less consistent and less easily available, as some of these activities are less centralized and some individuals, especially in country offices and regional offices, may be involved in more than one function;

(d)   First line function: it is very difficult to clearly identify costs related to each component of the accountability system.

Use of data in tables B.1, B.2, B.3 and B.4 below:

Please note that this information should be used as reference only, as: (a) the situation in 2023 may in some cases be different than the one in 2020; and (b) in particular with regard to second and third line functions and legislative organs and/or governing bodies, data are not easily comparable within the same organization over time or among organizations.

Table B.1
Cost of key independent oversight functions (USD) (2010 and 2020)

	Organization	Internal audit		Investigations		Internal audit and investigations		Evaluation (excluding decentralized)		External audit (including travel costs)		JIU[a]	
		2010	**2020**	**2010**	**2020**	**2010**	**2020**	**2010**	**2020**	**2010**	**2020**	**2010**	**2020**
1	FAO	..	..	..	..	4 556 000	4 542 000	2 991 500	3 993 000	..	..	263 600	286 958
2	IAEA	..	..	..	..	..	..	..	..	..	..	144 980	110 669
3	ICAO	..	955 337[b]	..	..	740 552	..	..	317 000	..	..	72 490	38 065
4	ILO	..	..	..	..	1 210 027	1 694 388	1 039 895	1 484 944	527 717	533 700	144 980	121 948
5	IMO	..	..	..	..	..	..	..	..	..	1 328 205	19 770	11 983
6	ITC[c]	..	..	..	..	..	..	..	..	..	..	0	0
7	ITU	..	..	..	..	429 551	763 904	..	18 112	59 516	13 850	32 950	35 245
8	United Nations Secretariat	27 772 600	35 903 300	4 592 300	16 267 300	32 364 900	52 170 600	4 386 050	4 809 800	11 024 850	14 230 300	1 008 270	2 028 700
9	UNAIDS	250 000	277 423	–	30 000	..	..	..	1 230 000	22 500	37 500	0	33 130
10	UNCTAD[d]	..	..	..	..	..	..	..	..	..	..	..	..
11	UNDP	..	..	..	..	12 040 383	19 857 247	6 669 226	10 665 175	895 415	1 122 484	1 403 670	902 977
12	UNEP[d]	..	..	..	..	..	..	..	..	..	..	0	0
13	UNESCO	483 800	3 730 000	218 000	1 352 000	701 800	5 082 000	92 000	851 600	434 000	1 075 000	164 750	125 472
14	UNFPA	3 182 092	3 896 460	734 026	2 299 303	3 916 298	6 195 298	355 543	3 209 023	274 518	386 208	171 340	171 291
15	UN-Habitat[d]	..	..	..	..	..	..	..	..	..	..	0	0
16	UNHCR	2 809 070	5 894 704	1 522 985	5 516 025	4 332 055	11 410 729	1 576 464	5 819 332	556 624	789 052	355 860	721 113
17	UNICEF	..	..	..	..	8 000 000	9 677 090	3 800 000	9 389 595	..	1 042 466	751 260	1 043 252
18	UNIDO	..	..	..	..	968 591	1 074 051	999 032	700 503	245 495	242 561	59 310	49 343
19	UNODC[d]	..	..	..	..	..	..	..	..	..	..	0	0
20	UNOPS	..	..	..	..	1 700 000	3 183 000	200 000	0	..	..	243 830	146 619
21	UNRWA	..	932 834	..	1 057 370	..	..	..	500 591	..	377 360	191 110	243 191
22	UN-Women	..	..	..	..	..	1 997 000	..	2 578 000	..	..	..	62 736
23	UNWTO	..	..	..	..	..	..	..	..	..	..	6 590	4 934
24	UPU[c]	..	98 000	0	0	..	..	..	..	0[e]	0	13 180	14 803
25	WFP	..	7 454 647	..	5 849 800	5 818 000	13 304 447	4 900 000	11 300 000	385 000	380 000	731 490	1 070 743
26	WHO	..	..	..	..	3 600 000	5 600 000	..	2 140 000	430 211	450 000	718 310	735 210
27	WIPO	857 841	1 408 549	325 658	534 721	1 183 499	1 943 270	344 006	564 848	148 172	207 586	163 554	69 785
28	WMO	..	..	..	..	..	800 000	..	125 000	..	153 000	26 360	19 032

Source: Responses from organizations to the JIU questionnaire.

[a] Does not include final annual adjustments.

[b] ICAO uses the investigation services of OIOS, and the nature of investigations is that they are used when the need arises.

[c] No information is available for ITC, as it was decided that it would participate in the review only as an observer, or for UPU, which was not able to respond to the questionnaire within the agreed time frame.

[d] The United Nations Secretariat, whose responses to the questionnaire also covered UNCTAD, UNEP, UN-Habitat and UNODC, did not provide separate financial information for these organizations.

[e] The external audit service is provided by the Swiss Federal Audit Office to UPU on a cost-free basis in accordance with article 149 of the general regulations.

Table B.2
Cost of key management functions (USD) – part 1 (2010 and 2020)

	Organization	Ethics		Strategic planning, monitoring and reporting		Management and performance planning, monitoring and reporting		Financial planning, monitoring and reporting		Compliance		Programme monitoring and evaluation	
		2010	2020	2010	2020	2010	2020	2010	2020	2010	2020	2010	2020
1	FAO	Dual function with legal office	Dual function with legal office	4 636 000	5 923 000	..	..	8 733 000	6 899 500	..	..	..	..
2	IAEA	..	..	..	..	..	..	..	..	..	..	..	..
3	ICAO	No ethics function	235 499	..	765 533	..	..	2 708 721	2 744 212	..	..	..	..
4	ILO	100 741	147 691	4 506 926	2 207 880	11 138 741	11 641 529	7 467 427	7 137 375	222 224	516 296	1 039 895	1 484 944
5	IMO	..	..	..	..	..	..	..	..	..	..	..	..
6	ITC[a]	..	..	..	..	..	..	..	..	..	..	..	..
7	ITU	No ethics function	383 550	4 461 120	8 525 463	..	..	4 309 096	9 092 265	..	..	..	..
8	United Nations Secretariat	3 410 900	4 115 500	..	..	..	..		..	..	..	..	..
9	UNAIDS	No ethics function	200 000	..	..	600 000	900 000	3 500 000	3 500 000	700 000	1 650 000	..	..
10	UNCTAD[b]	..	..	..	..	..	..	..	..	..	..	..	..
11	UNDP	745 788	1 116 483	..	..	..	..	..	..	..	..	..	..
12	UNEP[b]	..	..	..	..	..	..	..	..	..	..	..	..
13	UNESCO	719 300	1 192 000	694 800	1 544 000	694 800	1 544 000	7 496 700	10 926 000	983 800	2 200 000	983 800	851 600
14	UNFPA	366 090	515 252	..	..	..	..	..	..	..	..	..	..
15	UN-Habitat[b]	..	..	..	..	..	..	..	..	..	..	..	..
16	UNHCR	659 077	3 193 554	4 887 598	11 530 812	..	..	4 759 836	6 841 418	2 868 705	4 646 019	..	15 289 162
17	UNICEF	..	..	..	..	..	..	..	..	..	..	..	..
18	UNIDO	..	287 784	1 717 138	1 550 265	7 856 570	14 128 607	4 916 402	4 439 895	..	..	..	..
19	UNODC[b]	..	..	..	..	..	..	..	..	..	..	..	..
20	UNOPS	No ethics function	1 093 667	19 600 000	14 500 000	10 960 000	15 700 000	26 600 000	13 800 000	..	..	..	..
21	UNRWA	..	263 410	..	..	..	..	..	..	..	..	..	..
22	UN-Women	..	..	..	..	..	..	..	..	..	..	..	..
23	UNWTO	No ethics function	Dual function, culture and	..	2 782 481	..	..	143 959	0	..	..	..	..

	Organization	Ethics		Strategic planning, monitoring and reporting		Management and performance planning, monitoring and reporting		Financial planning, monitoring and reporting		Compliance		Programme monitoring and evaluation	
		2010	**2020**	**2010**	**2020**	**2010**	**2020**	**2010**	**2020**	**2010**	**2020**	**2010**	**2020**
			social responsibility										
24	UPU*a*	..	30 000	400 000	480 000	..	..	398 000	418 000	..	..	100 000	120 000
25	WFP	500 000	1 400 000	4 900 000	20 700 000	8 000 000	9 200 000	7 800 000	9 800 000	..	..	..	3 500 000
26	WHO	300 000	1 100 000	4 900 000	4 000 000	4 900 000	4 000 000	37 700 000	33 200 000*c*	..	..	4 900 000	4 000 000
27	WIPO	156 478	419 166	..	..	639 431	1 739 650	5 791 800	8 114 201	..	..	..	..
28	WMO	..	63 000	200 000	200 000	200 000	200 000	..	475 000	..	280 000	..	385 000

Source: Responses from organizations to the JIU questionnaire.

a No information is available for ITC, as it was decided that it would participate in the review only as an observer, or for UPU, which was not able to respond to the questionnaire within the agreed time frame.

b The United Nations Secretariat, whose responses to the questionnaire also covered UNCTAD, UNEP, UN-Habitat and UNODC, did not provide separate financial information for these organizations.

c Global figure for financial planning, monitoring and reporting across the entire organization, which also includes the programme monitoring and evaluation figures in the last column.

Table B.3
Cost of key management functions (USD) – part 2 (2010 and 2020)

	Organization	Decentralized evaluation		Legal department		Ombudsman's office		Risk management		Inspection	
		2010	2020	2010	2020	2010	2020	2010	2020	2010	2020
1	FAO	..	..	3 758 000	5 648 000	..	319 500	..	..	..	..
2	IAEA	..	..	..	..	..	..	..	..	..	..
3	ICAO	..	..	1 485 773	1 738 502	..	..	..	..	..	..
4	ILO	..	..	1 725 527	1 825 358	407 081	291 402	..	188 100	..	..
5	IMO	..	..	..	..	..	..	..	..	..	..
6	ITC[a]	..	..	..	..	..	..	..	..	..	..
7	ITU	..	..	522 060	1 184 743	..	..	..	..	..	..
8	United Nations Secretariat	..	..	28 599 550	32 249 500	4 420 400	5 860 700	..	..	Part of OIOS	Part of OIOS
9	UNAIDS	..	..	100 000	700 000	..	..	..	..	..	..
10	UNCTAD[b]	..	..	..	..	..	..	..	..	..	..
11	UNDP	..	..	2 921 820	3 649 708	488 636	698 817	..	..	..	..
12	UNEP[b]	..	..	..	..	..	..	..	..	..	..
13	UNESCO	75 000	851 600	3 854 800	5 633 000	983 800	2 200 000	694 800	1 544 000	..	..
14	UNFPA	..	..	..	..	145 242	120 566	..	..	..	..
15	UN-Habitat[b]	..	..	..	..	..	..	..	..	..	..
16	UNHCR	..	..	1 616 273	4 950 497	735 313	984 283	1 222 661	6 798 611	1 752 610	n/a
17	UNICEF	..	..	..	..	..	..	..	..	..	..
18	UNIDO	..	..	816 636	738 646	..	..	..	..	..	..
19	UNODC[b]	..	..	..	..	..	..	..	..	..	..
20	UNOPS	..	..	..	..	..	..	400 000	..	..	..
21	UNRWA	..	..	..	..	..	..	..	..	..	..
22	UN-Women	..	..	..	..	..	..	..	..	..	..
23	UNWTO	..	..	..	..	..	..	..	..	..	..
24	UPU[a]	..	..	893 480	1 008 200	10 738	..	..	..	..	..
25	WFP	..	2 670 000[c]	3 628 812	6 106 175	500 000	1 200 000	..	..	..	5 849 800
26	WHO	..	..	3 100 000	6 100 000	900 000	900 000	..	5 700 000	..	..
27	WIPO	..	..	2 766 133	3 617 865	161 739	265 573	1 267 637	1 312 432	163 554	169 334
28	WMO	..	..	..	680 000	..	38 000	210 000	210 000	..	..

Source: Responses from organizations to the JIU questionnaire.

[a] No information is available for ITC, as it was decided that it would participate in the review only as an observer, or for UPU, which was not able to respond to the questionnaire within the agreed time frame.

b The United Nations Secretariat, whose responses to the questionnaire also covered UNCTAD, UNEP, UN-Habitat and UNODC, did not provide separate financial information for these organizations.

c According to the WFP 2020 annual evaluation report. Available at https://docs.wfp.org/api/documents/WFP-0000128219/download/?_ga=2.143453301.1106915587.1680168231-316465468.1679936098. Costs increased to $6.7 million in 2021.

Table B.4
Cost of legislative organs and/or governing bodies (USD) (2010 and 2020)

Organization	Audit and oversight committee		Legislative organs		Main governing body		Office of the executive head		Secretariat of the legislative organs and/or governing bodies		Other committees
	2010	2020	2010	2020	2010	2020	2010	2020	2010	2020	2020
IAEA	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ILO	171 781	304 235	6 730 336	12 542 025	2 887 922	9 242 075	4 542 728	3 489 790	27 753 382	8 780 045	n/a
IMO	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	66 469 400	44 871 795	n/a
ITU	n/a	15 956	535 999	177 395	1 629 896	n/a	1 436 978	1 441 690	597 524	655 143	n/a
UNESCO	n/a	n/a	n/a	n/a	13 305 400	10 585 000	9 708 900	9 486 000	n/a	n/a	n/a
UNHCR	n/a	6 689	n/a	n/a	59 014	142 878	4 140 092	5 388 429	2 025 471	2 192 879	428 635
UNIDO	n/a	70 576	578 041	343 514	1 524 458	1 119 160	2 103 030	1 453 880	1 008 255	721 059	173 013
UNOPS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
WIPO	n/a	212 955	n/a	n/a	1 950 340	38 480	4 660 799	6 131 606	n/a	n/a	n/a
UNRWA	n/a	0^a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
WFP	n/a	199 280	n/a	n/a	n/a	n/a	5 000 000	4 800 000	5 800 000	5 800 000	n/a
WMO	n/a	42 000	n/a	480 000	n/a	105 000	n/a	55 000	n/a	200 000	n/a
UNAIDS	n/a	n/a	n/a	n/a	500 000	517 856	n/a	n/a	n/a	n/a	n/a
FAO	n/a	n/a	n/a	n/a	n/a	n/a	4 237 500	4 160 000	14 336 500	10 746 000	n/a
United Nations Secretariat	n/a	n/a	n/a	n/a	n/a	n/a	1 130 750	725 300	n/a	n/a	n/a
ICAO	n/a	n/a	n/a	n/a	n/a	n/a	690 918	748 284	n/a	n/a	n/a
UNICEF	n/a	0*	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
UN-Women	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
UNDP	96 906	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
UNFPA	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
WHO	n/a	180 000	n/a	n/a	1 600 000	3 340 000	n/a	n/a	13 100 000	13 000 000	480 000

Source: Responses from organizations to the JIU questionnaire.

^a There were no costs for the Audit Advisory Committee in 2020, as it was the year of the pandemic, with 100 per cent remote engagement and thus no travel costs.

Annex III

Overview of actions to be taken by participating organizations on the recommendations of the Joint Inspection Unit

		Intended impact	United Nations and its funds and programmes																Specialized agencies and IAEA												
			CEB	United Nations*	UNAIDS	UNCTAD **	ITC**	UNDP	UNEP**	UNFPA	UN-Habitat**	UNHCR	UNICEF	UNODC**	UNOPS	UNRWA	UN-Women	WFP	FAO	IAEA	ICAO	ILO	IMO	ITU	UNESCO	UNIDO	UNWTO	UPU	WHO	WIPO	WMO
Report	For action			☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	For information		☒	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
Recommendation 1		a		L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L
Recommendation 2		a, e		E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 3		a, c		L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L
Recommendation 4		d		E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 5		a		E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E

Legend:

L: Recommendation for decision by legislative organs and/or governing bodies

E: Recommendation for action by executive head

☐ **:**   Recommendation does not require action by this organization

Intended impact:

a: enhanced transparency and accountability **b**: dissemination of good/best practices **c**: enhanced coordination and cooperation **d**: strengthened coherence and harmonization

e: enhanced control and compliance **f**: enhanced effectiveness **g**: significant financial savings **h**: enhanced efficiency **i**: other.

* As described in ST/SGB/2015/3.

** Organizations that are affiliated to the General Assembly and follow the United Nations Secretariat accountability framework. Actions implemented should be consistent with any guidelines provided by the United Nations Secretariat.