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## United Nations Children's Fund

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### Report of the accountability system of UNICEF

#### *Summary*

This document presents the updated UNICEF accountability system, reflecting the structures through which the organization assigns responsibility and enables accountability to strengthen UNICEF capacity to achieve results for children.

The updated UNICEF accountability system presents a holistic and integrated approach in assigning roles and responsibilities at all levels, complemented by clear oversight mechanisms. It underscores the commitment of UNICEF to results and risk-based performance management and decision-making, supported by effective risk management, on the basis of clear accountabilities and transparency, and in line with UNICEF core values.

UNICEF will continue to build on the progress made to strengthen its accountability system, leveraging relevant lessons from its own experience and that of other international organizations and partners.

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\* [E/ICEF/2022/22](#).



## I. Introduction

1. In 2009, UNICEF issued a report on its accountability system.<sup>1</sup> This document presents the updated UNICEF accountability system, which is enhanced, integrated and reflects the structures and mechanisms through which the organization assigns responsibility in a holistic and complementary manner. The document includes an overview of decision-making processes, risk management and oversight.

2. The accountability system presented in this document outlines the ongoing strategic organizational improvement efforts serving to strengthen UNICEF capacity to achieve results for children and women. It reinforces the organization's commitment to greater harmonization and coherence across the United Nations system to meet the challenges of an increasingly complex global development and humanitarian landscape and the evolving aid environment.

### A. Definitions

3. UNICEF is aligned with other United Nations agencies on the definitions of key terms, based on authoritative sources such as General Assembly resolutions and, where appropriate, other independent sources. These key definitions form the basis of the UNICEF accountability system:

(a) *Accountability* is the obligation of an organization and its personnel to be answerable for all decisions made and actions taken, and to be responsible for honouring their commitments, without qualification or exception. Accountability includes: (i) achieving objectives and high-quality results in a timely and cost-effective manner, (ii) fully implementing and delivering on its mandate in compliance with all resolutions, regulations, rules and ethical standards; (iii) verifiable, objective, accurate and timely reporting on performance results; (iv) responsible stewardship of funds and resources; (v) all aspects of performance, including a clearly defined system of rewards and sanctions; and (vi) due recognition of the important role of the oversight bodies and in full compliance with accepted recommendations.<sup>2</sup>

(b) *Internal control*<sup>3</sup> is a process, effected by the governing body, management, or other personnel of an organization, designed to provide reasonable assurance regarding the achievement of objectives in the categories of (i) effectiveness and efficiency of operations; (ii) reliability of financial reporting; and (iii) compliance with applicable regulations, rules, policies and procedures.

(c) *Transparency*<sup>4</sup> refers to a process by which reliable, timely information about existing conditions, decisions and actions relating to the activities of an organization is made accessible, visible and understandable, unless the information is deemed confidential.

(d) *Oversight* means the independent and objective assurance and advisory services that assess and analyse the effectiveness and adequacy of an organization's internal controls, in support of the achievement of its mission and the fulfilment of its accountabilities, including of its management and staff. It also includes activities that ensure an organization is achieving its expected results and is following applicable policies, regulations and standards.

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<sup>1</sup> UNICEF, Report on the accountability system of UNICEF, [E/ICEF/2009/15](#), 29 April 2009.

<sup>2</sup> Based on the definition adopted by the General Assembly, in resolution 64/259.

<sup>3</sup> Committee of Sponsoring Organizations of the Treadway Commission, 2013 update to the internal control – integrated framework.

<sup>4</sup> Extracted from the Report of the Working Group on Transparency and Accountability, October 1998.

(e) *Results-based management* is a management approach that seeks to ensure all actors contribute collectively to a defined set of results. It involves shifting the focus from activities to results being achieved, so that available resources are used as effectively and efficiently as possible.

(f) *Enterprise risk management* is a systematic, transparent approach to risk management that: (i) ensures consistency and coordination of programmatic, operational and strategic risk management mechanisms and activities at every level of the organization; (ii) enables sharing of good practices and lessons learned; (iii) ensures that decisions by any personnel are based on a common understanding of the organization's risk appetite in any given scenario; and (iv) provides the means to demonstrate to governing bodies, executive management, donors and other stakeholders, that risks and opportunities are understood and managed within clearly defined boundaries.

(g) *Value for money* is the most advantageous combination of cost, quality, speed and sustainability to achieve results and impact for children, or other intended outcomes.

## **B. UNICEF accountability system**

4. Accountability in UNICEF is based on the organizational mandate established in General Assembly resolutions 57(I) (1946) and 417(V) (1950), which emphasize the responsibility of UNICEF to advocate for the protection of children's rights, to help meet their basic needs and to expand their opportunities to reach their full potential.

5. This mandate is framed by the Convention on the Rights of the Child and reinforced by the Convention on the Elimination of All Forms of Discrimination against Women, the Convention on the Rights of Persons with Disabilities, the UNICEF mission statement, the Sustainable Development Goals and the recommendations from the General Assembly resolution through the quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR). It is subject to evolution as a result of future changes in normative frameworks and General Assembly resolutions.

6. UNICEF maintains the primacy of country programmes of cooperation and their focus on achieving results for children through the realization of national development priorities. Among other strategies, UNICEF is committed to strengthening the capacity of programme country partners and to working with other United Nations agencies and civil society partners to support the achievement of national goals.

7. UNICEF places individual and mutual accountability and transparency at the forefront of all programme interventions, partnerships and operations. UNICEF is accountable to its Executive Board for the achievement of results for children. It is responsible to programme countries, including affected populations, donors and other partners, to ensure transparent achievement of results for children. The UNICEF accountability system is aligned to the organization's four-year strategic plans, results frameworks and integrated budgets, and is rooted in UNICEF decentralized operations. UNICEF policies and procedures guide implementation of programmes and the achievement of strategic results at all levels. In humanitarian settings, UNICEF actions are guided by the Core Commitments for Children in Humanitarian

Action and international legal frameworks that include the humanitarian principles of humanity, impartiality, neutrality<sup>5</sup> and independence.<sup>6</sup>

8. UNICEF is decentralized through delegated decision-making authority from the Executive Director in line with the financial regulations and rules, the delegation of authority policy (forthcoming in 2022) and other related policies. A network of seven regional offices oversees, provides quality assurance for, and advises on, key programmatic, budgetary and support functions carried out at the country level. Regional offices serve as a mechanism of guidance, support, oversight and coordination of the country offices within their respective regions. Headquarters provides global-level strategic policy, advocacy and knowledge leadership that shapes regional- and country-level interventions, as well as the organizational management systems, services and frameworks that dictate the way in which UNICEF does business.

9. UNICEF recognizes that a culture of individual empowerment and accountability, as well as the accountability of leaders and managers for effective, inclusive and ethical people management, in line with its core values, effective management of results and proper management of resources, are fundamental to success. Staff and managers are empowered and enabled to perform their functions in a positive and safe work environment. All parts of the organization work together to achieve results for children.

10. UNICEF is committed to a values-based, diverse and inclusive organizational culture across all its offices and promotes diversity, equity and inclusion across all functional areas of its mandate for children and in its own workforce.

11. The accountability system covers all UNICEF activities and includes robust and independent ethics, audit and investigations, and evaluation functions. It documents the extent to which goals and objectives are being met and how to ensure continuous improvement throughout UNICEF. The system facilitates reporting on UNICEF accountability to the Executive Board on the achievement of results for children.

12. The UNICEF accountability system describes the organization-wide mechanisms and processes to maintain, assess, monitor, report on and improve performance in all aspects of the organization's work towards the achievement of its mission, mandate, strategies and plans. The UNICEF accountability system presents a holistic and integrated approach in assigning roles and responsibilities at all levels, complemented by clear oversight mechanisms. It underscores the commitment of UNICEF to results and risk-based performance management and decision-making, as well as the shared values and culture of accountability and transparency.

### **C. Organization of UNICEF**

13. This report on the UNICEF accountability system is complemented by an updated internal working document outlining the current structure of the organization, together with a description of the functions and delegated responsibilities of country, regional and headquarters offices. The working document serves as a key point of reference on existing functions, lines of responsibility and accountability at all levels of UNICEF and has been consolidated based on an internal review.

14. The structure of UNICEF remains decentralized and field-based, reinforcing the primacy of the country programme and ensuring that decision-making authority and accountability are close to the point of programme implementation. It is complemented by regional oversight, guidance and support, and global policy-setting

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<sup>5</sup> General Assembly resolution 46/182.

<sup>6</sup> General Assembly resolution 58/114.

and oversight functions and capacity. This allows elements of the organization to work effectively together to support and strengthen country programmes and the delivery of the UNICEF mandate and mission.

## II. Elements of the UNICEF accountability system

15. The accountability system is founded on several *guiding principles* and *functional elements* applied at all levels of the organization. It provides a framework against which UNICEF establishes:

- (a) a clear chain of responsibility, authority and accountability that flows from the General Assembly through the Executive Board to the Executive Director, managers and staff;
- (b) a strong organization-wide risk management and internal control framework that enables UNICEF and individual staff members to adopt a systematic and holistic approach in identifying, assessing and managing risk at all levels;
- (c) a robust results-based management framework, including consistent monitoring and evaluation to increase capacity at all levels to achieve results for children and to strengthen performance management; and
- (d) a clear delegation of authority.

### A. Guiding principles of accountability

16. The accountability system in UNICEF is guided by the following core principles:

- (a) *Mutual accountability and clarity of organizational responsibility.* UNICEF and its partners have distinct responsibilities and accountabilities for delivering on their respective obligations. There is a clear division of responsibility between headquarters, regional and country offices.
- (b) *Alignment with organizational goals and accountability.* Managers are accountable for achieving organizational objectives set for their offices and teams, which should be aligned with the Strategic Plan, the respective country programme documents and objectives of the organization.
- (c) *Formal delegation of authority.* Authorities, responsibilities and accountabilities are clearly defined, and authority is formally delegated and enforced. This includes ensuring segregation of duties so that key duties and responsibilities in authorizing, processing, recording and reviewing transactions are segregated.
- (d) *Individual responsibility and accountability.* Managers and staff should individually take reasonable action to inform themselves of relevant policies and standards for decision-making and cannot claim ignorance of established policies or procedures.
- (e) *Risk and cost-benefit considerations in decision-making.* In arriving at decisions, the risks and opportunities of the available options are duly considered. Risks are identified and managed responsibly, in line with the organization's risk appetite and tolerances, considering the unique context of each situation.
- (f) *Reliable and verifiable performance monitoring, management and reporting.* Performance of programme and partnership design and implementation is managed through adequate, regular monitoring and reporting on results, which includes timely accounting and reliable financial reports. Documentation is verifiable.

(g) *Core values, ethics, diversity, equity and inclusion.* UNICEF is driven by six core values: care, respect, integrity, trust, accountability and sustainability. The UNICEF culture values and nurtures the contributions of its diverse global workforce. Respecting, acknowledging and utilizing the expertise of all members of the organization helps UNICEF to boost its credibility with partners, identify innovative approaches and achieve lasting results for every child.

(h) *Safeguarding.* UNICEF ensures its systems minimize the threat of harm to children and communities arising from its personnel, partners and work, in accordance with international standards and practices.

(i) *Transparency.* In accordance with its Information Disclosure Policy, UNICEF makes available reliable and timely information about existing conditions, decisions and actions relating to the activities of the organization, in an accessible, visible and understandable fashion, unless the information is deemed confidential.

## **B. Functional elements of the accountability system**

17. The UNICEF accountability system outlines the key functional elements of staff and management accountability at all levels. These functional elements are articulated in roles, responsibilities and processes set forth in office-specific management plans and individual job descriptions. The accountability system reinforces the main tenets of internal control, complaints and response mechanisms, as well as key behaviours and values that underpin a sound culture of collaboration and mutual accountability. It incorporates the Three Lines Model promulgated by the Institute of Internal Auditors. The model is an update of the Three Lines of Defense.<sup>7</sup>

18. Compliance with and adherence to the accountability system will be monitored and reported through standard organizational performance oversight mechanisms and communicated to the Executive Board using existing reports and arrangements. UNICEF will ensure that all staff increase their capacity to understand and comply with the accountability system.

19. The main functional elements of the accountability system are outlined below:

(a) *Strategic leadership and direction* reflect the accountability of the Executive Director to provide the organizational vision and direction that enable UNICEF to assume its role as a global leader for children. This is operationalized through the UNICEF Strategic Plan and related global, regional and country commitments in support of the Convention on the Rights of the Child, the Sustainable Development Goals and the Core Commitments for Children in Humanitarian Action.

(b) *Policy, planning and programming* ensure that appropriate internal policies and procedures, planning, monitoring, programme guidance and tools are available to implement organizational strategies and plans effectively, primarily through UNICEF country programmes. This includes the application of cross-cutting strategies, including the human rights-based approach, equity, risk-informed programming and gender equality; access to essential supplies and services; emergency preparedness, response, recovery and risk reduction; innovation; and contributions to a harmonized and coherent United Nations system.

(c) *Technical leadership* secures the technical expertise required for the development of evidence-based policy standards and delivery of programmes supporting the realization of children's rights, in accordance with the Convention on

<sup>7</sup> The Institute of Internal Auditors, *The IIA's Three Lines Model*, July 2020, [www.theiia.org/globalassets/site/about-us/advocacy/three-lines-model-updated.pdf](http://www.theiia.org/globalassets/site/about-us/advocacy/three-lines-model-updated.pdf).

the Rights of the Child, the Sustainable Development Goals and other key international commitments, norms and standards.

(d) *Evidence, knowledge and data leadership* capitalizes on the global mandate and role of UNICEF as a knowledge broker for children's rights through evaluations, research and data on child rights, development and well-being. It leverages new and existing partnerships to promote and communicate the results of robust research, disaggregated data and analysis to catalyse change for the most vulnerable children. Data on children enable UNICEF to guide and monitor its own actions and to provide insights based on solid evidence that Governments and other partners can use to develop, monitor and adjust their policies and programmes in support of children.

(e) *Results, performance monitoring and management* establish managerial responsibility, at all levels of the organization, to ensure results in line with approved plans and allocated resources. These results are measured according to results and resources frameworks of the strategic plan and country programmes, in accordance with the human rights and results-based management principles and parameters applied by UNICEF.

(f) *Stewardship of resources* entails prudent management of funds entrusted to the organization by ensuring clarity of authorities, roles and responsibilities, effective resource allocation, implementing monitoring and control systems, managing financial risk exposure, managing cash flows, generating returns on liquidity and statutory financial reporting. This includes applying value for money and results-based budgeting considerations. It also entails managing the relationship between UNICEF and its National Committees to optimize opportunities for accelerated resource mobilization.

(g) *Strategic operations* provides support in the planning, design and delivery of UNICEF programmes, while promoting an environment of management excellence, staff well-being and accountability that provides risk-informed and results-focused solutions. This includes strategic discussions with key stakeholders and leveraging best practices to enhance efficiency and effectiveness. It also entails a service-oriented culture that empowers all staff to make risk-informed decisions that maximize programmatic results while ensuring value for money and effective risk management.

(h) *Quality assurance* ensures that the programme and operational strategies are relevant to, and focused on, the achievement of the UNICEF Strategic Plan, and related global-, regional- and country-level commitments. This includes commissioning evaluations, country programme (including humanitarian) monitoring and other assurance activities, as well as knowledge product reviews.

(i) *Enterprise risk management* promotes a culture of balanced and effective risk management, defining expectations and risk obligations, encouraging staff to integrate risk management considerations into strategic planning, partnerships, implementation and evaluation. With clear leadership by the Executive Director and senior management, enterprise risk management empowers all staff to make risk-informed decisions and to take commensurate mitigating actions within well-established boundaries.

(j) *Cultural values* promote the highest standards of ethical conduct and a culture of accountability and duty of care at all levels of the organization, in line with the core values of the United Nations and UNICEF, including diversity and inclusion.

(k) *People management* commits management to creating an enabling environment for all UNICEF employees to use their expertise in service of children

while thriving professionally. It entails establishing and maintaining an effective performance management system that reinforces accountability and trust at all levels. This includes managing and recognizing individual and team performance; providing clarity on roles, responsibilities and accountabilities of all stakeholders in the talent management process; and use of improved assessment and development tools.

(l) *Learning and development* provide professional development opportunities, capacity-building and coaching for all staff, so they can further strengthen and exercise technical and leadership skills and competencies for the achievement of optimal results for children. It also fosters an environment in which staff take responsibility for their own learning and personal and professional development.

(m) *Representation and advocacy* involve managers at all levels of the organization leading efforts to secure changes in policies, practice, partnerships and the allocation of resources to support the realization of children's rights and to position UNICEF as a credible and independent voice for children.

(n) *Partnerships* endeavour to establish and strengthen effective relationships and alliances with development and humanitarian stakeholders and Governments in a coordinated manner. This includes strong partnerships within the United Nations system, at the global, regional and country levels, as well as with the private sector, to produce measurable results for children. Partnerships also entail managing the relationship between UNICEF and its National Committees, which are independent legal entities that promote UNICEF goals based on a Cooperation Agreement and a Recognition Declaration.

### C. Levels of accountability

20. The UNICEF accountability system is aligned with the Strategic Plan through which programming, partnerships and management results are established. It builds on workplans and management plans developed by headquarters, regional and country offices against which progress on results is measured. The accountability system is complemented by oversight mechanisms built into the organizational governance and programming processes.

21. As part of the accountability system, organizational policies and standards to ensure compliance are grounded in regulatory frameworks that establish the standards for: (a) management oversight, including audit, risk mitigation, financial administration as well as evaluation; (b) programme management, including supply standards, strategies, preparedness and response, business continuity and evaluation; and (c) ethical and transparent conduct, including information and financial disclosure, anti-fraud measures, whistle-blower protection against retaliation, and prohibition of discrimination, harassment, sexual harassment and abuse of authority.

22. Underpinning the accountability system are the core values of the organization, supported by a set of guiding principles, functions, responsibilities, authority and management expectations, policies, processes and accountability instruments to enhance capacity-building and continuous learning. Reporting to the Executive Board is an important element of the UNICEF accountability system and is further rationalized building upon existing reporting practices to the Board.

23. The UNICEF accountability system has three main levels of implementation: organizational, programmatic and individual accountability. These are outlined below and further detailed in the working document on the organization of UNICEF.



### **Organizational accountability**

24. The Executive Director is accountable to the Executive Board for the direction and management of UNICEF, in line with the organization's core values and the outcomes of the Strategic Plan, Executive Board approved documents and strategies, as well as the proper management of risks to the achievement of the UNICEF plans and commitments. Programme documents, including country, multi-country and area programme documents, which are approved by the Executive Board, outline the key accountabilities for programme delivery and results. UNICEF monitors and reports on outcomes that form the basis of UNICEF accountability to children, to programme country partners in pursuit of national development priorities and to donors and partners on the effective and efficient utilization of funds and resources.

25. The Convention on the Rights of the Child includes the principle of the universality of children's rights. UNICEF programming in high-income countries thus reflects the need to recognize, enable, implement, monitor and accelerate actions towards the realization of child rights and the Sustainable Development Goals in all countries. In high-income countries, the UNICEF mandate is fulfilled through country or multi-country offices and programmes, or by using other engagement approaches to contribute to results in favour of the most disadvantaged children, depending on the context, such as partnerships with other United Nations agencies, with National Committees, through UNICEF global and regional programmes or, subject to approval by the Executive Board, other approaches to be developed and tested.<sup>8</sup>

26. UNICEF will continue to ensure appropriate levels of organizational delegation and empowerment for managers to achieve efficiencies by addressing operational aspects of United Nations reform as a critical enabler for embedding child rights issues in national development agendas. The organization will continue to support the enhanced resident coordinator system and coordination structures at headquarters, regional and country levels, and to implement the Management Accountability Framework of the United Nations development system and the resident coordinator system.

27. As a member of the United Nations Security Management System (UNSMS), UNICEF commits to responsibilities and accountabilities outlined in the UNSMS Framework of Accountability and associated UNSMS policies and guidelines. To further support implementation of the UNSMS, the organization has its own internal Security Framework of Accountability.

### **Programmatic and management accountability**

28. UNICEF programmatic accountability is defined through the Strategic Plan. Principles central to the Strategic Plan include a country-based approach centred on capacity-building, system-strengthening and national ownership; access to essential supplies and services for children and their communities; children at the centre of national policy and planning; evidence-based programme planning and monitoring; human rights-based and gender-mainstreamed approaches to programming; accountability to affected populations, including safeguarding and protection from sexual exploitation and abuse; open data and transparency; and active contribution to United Nations cooperation and partnership frameworks and consolidated humanitarian response plans, as well as wider United Nations development and humanitarian reform and coherence.

29. At the country level, the UNICEF country programme document is the primary source of programmatic and management accountability. Country programmes cover

<sup>8</sup> See Executive Board decision [2016/11](#) on review of UNICEF experience in high-income countries and in countries transitioning from upper-middle-income to high-income status.

both development and humanitarian contexts, with UNICEF programmatic accountability in the latter context guided by the Core Commitments for Children in Humanitarian Action. This ensures a minimum capacity to meet the humanitarian needs of children and informs work with partners to ensure access to essential supplies and services for children and to strengthen preparedness, response and risk-reduction measures in national policies. Under the supervision of the respective Regional Directors, UNICEF Representatives lead all aspects of UNICEF engagement with partners at country level and are accountable for the success of the UNICEF country programme and the effective management of UNICEF operations and resources.

30. Programme partners work closely with UNICEF country offices in the implementation and monitoring of the country programme. Workplans developed with line ministries and in collaboration with other key programme partners are the basis for the provision of technical and financial support, supplies and advocacy, and include indicators to measure progress. Management plans provide the basis for delivery of management and office commitments. Regular reviews organized with country programme partners consider achievements against workplans and provide the basis for modifications to the programme direction and strategy. Internal country management team meetings ensure regular monitoring of programme and management indicators. In addition, joint evidence-generation activities are undertaken with partners throughout the lifespan of the country programme, as detailed in the integrated monitoring, evaluation and research plan.

31. At the inter-agency level, UNICEF and United Nations country team partners actively contribute to and are accountable for ensuring the highest level of coordination and coherence in achieving country-level United Nations Sustainable Development Cooperation Framework (UNSDCF) outcomes, in support of the national development agenda and UNICEF mandate, and in conformity with the Convention on the Rights of the Child, under the leadership of the resident coordinator. UNICEF engages in joint programmes with other United Nations agencies in a coordinated effort to support common outcomes. UNICEF shares information on its annual contributions to the achievement of UNSDCF outcomes with the resident coordinator, for the consolidation of yearly reporting to the Government and the United Nations Sustainable Development Group. As an active member of the United Nations country team, UNICEF works with other United Nations agencies and country programme partners to monitor and assess the progress achieved against country programme priorities and in the implementation of relevant human rights treaties, particularly the Convention on the Rights of the Child. In humanitarian contexts, inter-agency accountabilities are detailed through various mechanisms overseen by the Inter-Agency Standing Committee. These mechanisms are developed under the leadership of the resident coordinator or the humanitarian coordinator, in close collaboration with programme country partners and the wider humanitarian country team.

32. At the headquarters and regional office levels, UNICEF Directors are accountable to the Executive Director for contributing in complementary ways to the achievement of Strategic Plan targets, managing risks that limit the ability to achieve those results and meeting the Core Commitments for Children in Humanitarian Action and other Executive Board-approved organizational strategies. Headquarters and regional offices have complementary roles, with Regional Directors providing the necessary policy support and coordination, management guidance, strategic and operational oversight, technical assistance and quality assurance to country offices. Headquarters Directors provide global vision, strategy, direction and programme guidance to ensure the achievement of the organizational mission and objectives, including leading implementation of global strategies and related positioning of children's issues in global forums, and ensuring access to essential supplies and

services for children. Regional offices provide a strategic link between global-level guidance and policy and country-level programme design and implementation, ensuring that the UNICEF mandate and accountability are reflected in quality programming at the country level.

33. Headquarters and regional offices together contribute to advocacy, strategic partnership-building and resource mobilization; to policy development, including in the areas of United Nations reform and coherence, humanitarian reform and emergency preparedness, response, recovery and risk reduction; and to strengthening the position of UNICEF as a global knowledge leader and evidence broker for children. They are accountable for the effective and efficient management of staff and resources under their responsibility and for applying a risk management approach. Their accountabilities are embodied in the respective office management plans and aligned with overall organizational strategies and development and management results frameworks. Headquarters and regional offices monitor and report on results for children, including through their respective preparation of annual results reports and annual regional analysis reports.

34. UNICEF recognizes the importance of its own accountability and of accountability among partners to achieve results for children. Cognizant of its role as the custodian of donor funds, UNICEF places accountability and transparency at the forefront of its programme interventions, partnerships and operations at all levels.

#### **Individual accountability**

35. Managers at all levels of the organization are expected to serve as behavioural role models, to create and maintain a respectful environment for staff and provide their staff with the appropriate authority, resources, support and tools to enable them to make informed decisions, assume responsibility for decisions taken and be duly empowered and accountable for fulfilling their duties. This includes accountability for ensuring that risks to the objectives within a manager's area of responsibility are appropriately managed and mitigated. The UNICEF Strategic Plan affirms that decentralized and empowered governance and decision-making will strengthen the accountability of individual staff members to deliver results for children.

36. Staff are accountable for exercising their authority and achieving agreed results by using resources and tools in an effective and efficient manner, in accordance with UNICEF values, the regulatory framework and the behavioral competencies that apply to their roles, and with supervisory guidance and support. It is the duty of individual staff members to exercise defined responsibilities appropriately, to stay abreast of information pertaining to their roles and duties, and to share professionally acquired knowledge as and when appropriate. Knowledge and information-sharing, together with personal and professional learning and development, are cornerstones of organizational excellence, as they enable staff to further their professional development while contributing to fulfilling the UNICEF mandate.

37. UNICEF fosters a performance culture where staff members at every level of the organization are accountable for agreed deliverables and competencies. UNICEF staff are assessed using an annual participatory performance management approach.

38. All staff members are expected to carry out their tasks and to conduct themselves at all times in accordance with the Charter of the United Nations, the Staff Regulations and Rules of the United Nations, the Standards of Conduct for the International Civil Service (2013), UNICEF values and behavioural competencies, the UNICEF Financial Regulations and Rules, and all UNICEF policies, procedures and guidance tools, including those related to safeguarding of children from all forms of harm.

## **D. Monitoring and reporting**

39. Monitoring is essential to verify and enable the achievement of results and assure performance at every level of the organization. It provides management with information on the coverage, equity and timeliness of progress on results for children and the manner in which individual staff members are exercising accountability for the areas within their purview. Evidence from monitoring, carried out against approved programmatic and management targets through measurable indicators, serves as the basis for reporting to the Executive Board, country programme partners and other stakeholders. Monitoring data are also an essential input into evaluations.

40. At UNICEF, monitoring efforts include measuring compliance with regulatory frameworks, policies and procedures. Effective monitoring depends on the availability of the necessary policies, procedures, tools and skills to achieve individual, office-level and organizational results. Monitoring allows managers to address recurring and systemic issues, to incorporate lessons learned and best practices into future interventions, and to manage teams and resources more effectively for the achievement of results. Regional Directors are accountable to the Executive Director for monitoring the accountabilities of UNICEF Representatives in the region, the performance of the respective country offices and for taking steps to address recurring programmatic and operational issues. Headquarters Directors are accountable to the Executive Director for monitoring the quality of their policy and technical work, as well as their support to UNICEF offices.

41. At the global level, the Executive Director is accountable to the Executive Board and reports annually on the results achieved in support of the Strategic Plan and other organizational priorities, as requested in Executive Board decisions and in accordance with the Board's annual programme of work. The Executive Director is supported by the Deputy Executive Directors, who have delegated accountabilities and authorities for the areas under their purview and are accountable to the Executive Director. Heads of offices are accountable to the Executive Director for the achievement of agreed results as detailed in office programme and management plans. Progress against these results is reported in office annual reports and regional analysis reports. Staff members are individually accountable to their supervisors for the fulfilment of assigned responsibilities and report on their efforts annually through the UNICEF performance appraisal system.

## **E. Continuous improvements in the UNICEF accountability system**

42. UNICEF is engaged in continuous improvement to strengthen capacity to achieve results for children. Policies, procedures and tools are reviewed and revised on an ongoing basis to reflect evolving strategies, incorporate lessons learned and adopt best practices.

43. Various reviews and evaluations have been conducted to help to improve business processes, human resources and supply functions, and to strengthen engagement with civil society organizations. These exercises enable UNICEF to ensure that the architecture of the accountability system is up-to-date and relevant to the functions, roles and responsibilities of the organization and its employees at all levels.

44. Examples of key improvements initiated since 2009 include:

(a) *Alignment with United Nations reforms and related commitments:* UNICEF actively contributes to the reform agenda of the United Nations Secretary-General. The organization works with other United Nations agencies to integrate common indicators set out in the QCPR monitoring and reporting framework.

UNICEF has systematically ensured that QCPR mandates have been integrated into the Strategic Plan. UNICEF works with other United Nations entities to implement the Management and Accountability Framework; to effectively deliver joint programmes; to use the United Nations system-wide framework to monitor contributions to achievement of the Sustainable Development Goals; and to align UNSDCF and country programme documents.

(b) *Independent Ethics Office*: In 2020, the Ethics Office of UNICEF was strengthened by establishing it as an independent business unit outside of the Office of the Executive Director, headed by a Director who reports directly to the Executive Director, with a maximum office tenure of two terms of five years.<sup>9</sup>

(c) *Culture and values*: UNICEF is building a more inclusive and empowering workplace where all employees respect, enable and inspire each other to do their best for the world's children.

(d) *Prevention of sexual exploitation and abuse*: This area remains an organization-wide priority as part of its commitment to safeguarding. Improvements include scaling up safe and accessible reporting channels and survivor-centred assistance and strengthened accountability for child survivors, including in humanitarian crises and fragile settings.

(e) *Emergency procedures*: UNICEF has further simplified and streamlined its emergency procedures to improve the timeliness and effectiveness of its response to crises and to reinforce accountabilities at all levels.

(f) *The Global Shared Services Centre*: The centre drives efficiency throughout the organization through the global delivery of services with a culture of continuous business improvement, a strong customer service orientation and rigorous performance management. It works to modernize and optimize UNICEF business operations by using process automation, data analytics and artificial intelligence, allowing the organization to free up time and resources so that staff can deliver results more efficiently and effectively.

(g) *Internal and external evaluative exercises*: In addition to the evaluations produced by the evaluation function, which directly strengthen the work of the organization, UNICEF actively engages in various periodic reviews by other entities. These include the Joint Inspection Unit, the Multilateral Organisation Performance Assessment Network, the recently established System-Wide Evaluation Unit of the Executive Office of the Secretary-General and other entities.

### III. Oversight mechanisms

45. Oversight mechanisms provide the Executive Board and the Executive Director with the assurance that: (a) activities are fully in accordance with the UNICEF mandate; (b) funds provided are fully accounted for; (c) activities are conducted in the most efficient and effective manner; (d) staff adhere to the highest standards of professionalism, integrity and ethics; and (e) an effective and efficient internal control framework is in place.

46. Oversight in UNICEF entails: (a) measures taken to ensure that all programme, operational and financial activities are subject to independent oversight, in accordance with professional standards; (b) the outcome of independent oversight

<sup>9</sup> The UNICEF Ethics Office was established in December 2007, based on the Secretary-General's bulletin on United Nations system-wide application of ethics: separately administered organs and programmes, ST/SGB/2007/11, 30 November 2007.

work is regularly communicated to the relevant parties; and (c) management actions are taken to remedy shortcomings and implement oversight recommendations.

## **A. Attributes of effective oversight**

47. UNICEF has adopted the Committee of Sponsoring Organizations of the Treadway Commission internal control integrated framework as the basis for its internal control policy. The UNICEF Financial Regulations and Rules state that all staff are accountable to the Executive Director for the regularity of actions they take in the course of their official duties. Any staff member who acts in a manner that is contrary to the regulations, rules, administrative issuances or directives may be held personally responsible and financially liable for the consequences of such action.

48. The Executive Director, in accordance with the UNICEF Financial Regulations and Rules, has overall responsibility for financial and operations management of the organization, consistent with the applicable resolutions and decisions of the governing bodies. The Comptroller has delegated authority in accordance with the Financial Regulations and Rules in administering the rules, as well as in maintaining a sound system of internal control that supports the achievement of UNICEF objectives and ensures effective and efficient use of resources and the safeguarding of its assets.

49. The UNICEF Comptroller, in the performance of her or his fiduciary duties, is required by the Executive Board to sign off, along with the Executive Director, on the statement of internal controls on an annual basis. The statement covers the organization globally as part of UNICEF annual audited financial statements. To facilitate this process, every head of office provides an attestation to the Comptroller concerning the effectiveness of internal controls in their office.

50. *Enterprise risk management* is implemented by UNICEF as an integrated process to manage the risks to which the organization and its beneficiaries are exposed and is an integral part of the broader risk management framework. Enterprise risk management links planning and management of strategic objectives and supports risk-informed decision-making. Accountability for the implementation of a systematic and organization-wide risk management policy and framework across UNICEF rests with the Executive Director and senior leadership of the organization. The leadership is supported by an organizational structure that includes a Chief Risk Officer, an Enterprise Risk Management secretariat and a Senior Management Risk Committee that reviews UNICEF strategic risks and risk response plans. Together, they are required to lay the foundation for effective risk management at all levels of the organization and provide adequate guidance to empower staff to make, and be held accountable for, risk-informed decisions.

51. UNICEF has a long-standing zero tolerance policy for all forms of fraud and corruption. Provisions of the anti-fraud and corruption policy apply to all staff members, complementary personnel, vendors and civil society implementing partners. National Committees are encouraged to adapt and enforce robust policies that are no less stringent than the UNICEF policy. The policy is an elaboration of the principles set out in the Charter of the United Nations, the Staff Regulations and Rules of the United Nations, the Standards of Conduct for the International Civil Service and other pertinent documents.

52. UNICEF has a long-standing commitment to promote the protection and safeguarding of all children, and a commitment to minimize risks to children resulting from its operations, staff or partners. The provisions of the Child Safeguarding Policy apply to all staff members, non-staff personnel and individual consultants and contractors. National Committees are required to have in place policies and procedures that are no less stringent than those of UNICEF.

53. UNICEF has implemented measures to protect all staff who report misconduct or cooperate with duly authorized audits, investigations and other oversight activities against retaliation. The Policy on Whistle-Blower Protection against Retaliation was adopted by the organization in 2018 and provides protection against retaliation for all individuals<sup>10</sup> who report misconduct.

54. As set forth in the United Nations Secretary-General's report on independent audits and management reviews<sup>11</sup>, the Board of Auditors is solely responsible for conducting external audits of UNICEF (i.e., the single-audit principle). The Board of Auditors is the external auditor of the accounts and financial statements of UNICEF. The Executive Board may request the Board of Auditors to carry out specific examinations and issue separate reports on the results.

55. An independent internal audit function is a key component of an effective internal oversight system. This function is carried out by the Office of Internal Audit and Investigations, whose mandate is to provide UNICEF with independent and objective assurance, investigative and consulting services through internal audits and investigations. The Office evaluates and contributes to the improvement of governance, risk management and control processes needed for effective and efficient delivery of results for children and, through its activities, promotes accountability, integrity and ethical behaviour.<sup>12</sup>

56. To mitigate the risk to UNICEF resulting from a staff member's conflict of interest, the UNICEF Ethics Office has implemented the Conflict of Interest and Financial Disclosure Programme. Eligible staff members are obliged to file financial disclosure statements annually, in accordance with General Assembly resolution 60/238 of 23 December 2005; staff regulations 1.2 (m) and (n); and UNICEF policy.

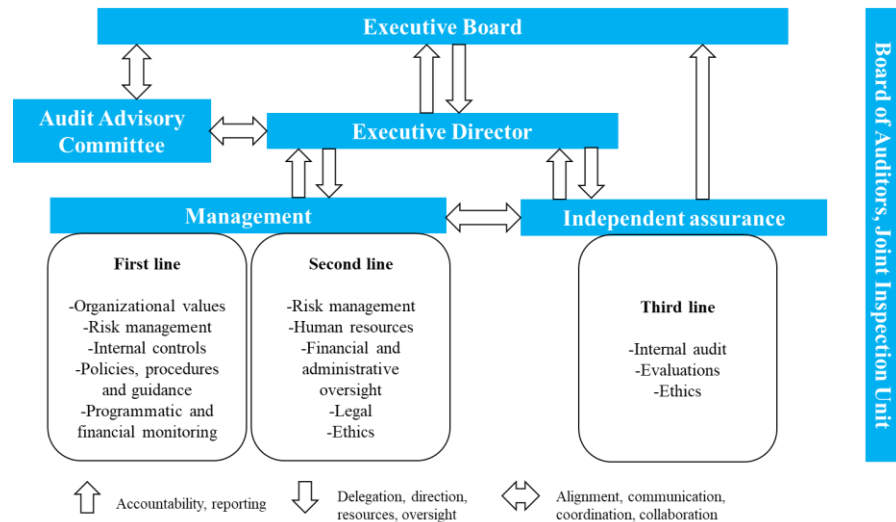
## **B. Three Lines Model**

57. As stated earlier, the UNICEF accountability system embodies the Three Lines Model promulgated by the Institute of Internal Auditors as a reference model on risk management, oversight and accountability for United Nations system organizations. The figure that follows illustrates the model at UNICEF.

<sup>10</sup> This includes any staff member, United Nations Volunteer, individual contractor, consultant, intern, fellow, standby personnel, or volunteer, contractor, a partner or its employees, agents or representatives.

<sup>11</sup> United Nations, Report of the Secretary-General, Independent audits and management reviews of activities of the United Nations system, A/48/587, 10 November 1993.

<sup>12</sup> UNICEF, Charter of the UNICEF Office of Internal Audit and Investigations, E/ICEF/2021/AB/L.5, New York, 8 April 2021.



58. In the Three Lines Model, first line roles are most directly aligned with the delivery of products and/or services to UNICEF beneficiaries and include the roles of support functions. Second line roles assist with managing risk within the organization's risk appetite, and providing complementary expertise, support and monitoring, and challenging those with first line roles. The third line role is performed by three independent Offices, i.e., the Office of Internal Audit and Investigations, the Evaluation Office and the Ethics Office.

59. Management first line roles, supported by various mechanisms, perform the following: (a) leading and directing action, including risk management, and applying resources to achieve the objectives of the organization; (b) establishing and maintaining appropriate structures and processes for the management of operations, risks and internal controls; and (c) ensuring compliance with regulatory and ethical expectations.

60. Management second line roles, supported by various mechanisms, provide complementary expertise, support and monitoring related to the management of risks and provide analysis and reports on the adequacy and effectiveness of risk management, including internal controls.

### C. Executive Board roles and responsibilities

61. The Executive Board is the governing body of UNICEF, providing intergovernmental support and oversight to the organization, in accordance with the overall policy guidance of the United Nations General Assembly and the Economic and Social Council.<sup>13</sup>

62. The functions of the Executive Board are to:

(a) Implement the policies formulated by the General Assembly and the coordination and guidance received from the Economic and Social Council.

(b) Receive information from and give guidance to the Executive Director on the work of UNICEF.

<sup>13</sup> General Assembly resolutions 57 (I) of 1946 and 48/162 of 1994.



(c) Ensure that the activities and operational strategies of UNICEF are consistent with the overall policy guidance set forth by the General Assembly and the Council.

(d) Monitor the performance of UNICEF.

(e) Ensure proper implementation of risk management by UNICEF management and staff.

(f) Approve programmes, including UNICEF country, multi-country and area programmes, as appropriate (programme documents and extensions of ongoing programmes are approved by the Executive Board, where appropriate).

(g) Decide on administrative and financial plans and budgets.

(h) Recommend new initiatives to the Council, and through the Council to the General Assembly, as necessary.

(i) Encourage and examine new initiatives.

(j) Submit annual reports to the Council at its substantive session.

63. The Executive Board, in effectively exercising its own accountability and oversight responsibilities at the strategic level, requires independent objective assurances and reports that decisions made at the policy level are implemented, resources are properly and justly used, and management is fulfilling the objectives set by policymakers.

## **D. Institutional mechanisms**

64. Oversight in UNICEF is institutionally organized through (a) independent external oversight through the Board of Auditors, the Joint Inspection Unit and the UNICEF Audit Advisory Committee; (b) independent internal oversight through the Office of Internal Audit and Investigations, the Evaluation Office and the Ethics Office; and (c) informal dispute resolution through the Office of the Ombudsman for United Nations Funds and Programmes.

### **Independent external oversight**

#### *Board of Auditors*

65. The Board of Auditors conducts independent audits and issues reports to the General Assembly on (a) the audit of the financial statements and relevant schedules relating to the accounts of UNICEF for the financial period; (b) the compliance of transactions with UNICEF Financial Regulations and Rules and legislative authority; and (c) such information as the Board of Auditors deems necessary with regard to the efficiency of financial procedures, the accounting system, internal controls and, in general, the administration and management of the organization.

#### *Joint Inspection Unit*

66. The oversight roles and responsibilities of the Joint Inspection Unit are set forth in various General Assembly resolutions. The Unit is the only external oversight body mandated to conduct evaluations, inspections and investigations across the United Nations system.<sup>14</sup>

#### *Audit Advisory Committee*

67. The purpose, responsibilities and authority of the UNICEF Audit Advisory Committee are established in its Charter, which was approved by the UNICEF Executive Director on 17 March 2020. The primary responsibility of the Committee

<sup>14</sup> General Assembly resolution 60/258.

is to advise the Executive Director in fulfilling UNICEF governance, risk management and oversight responsibilities. The Committee advises the Executive Director, at least annually, on adequacy and effectiveness in the following areas: (a) governance and accountability; (b) internal controls and risk management; (c) ethics and integrity; (d) financial management and reporting; and (e) internal and external oversight.

68. The Committee also provides an annual report to the Executive Board on the robustness of UNICEF management, assurance and evaluation systems.

69. The Committee is composed of six external individuals who are independent of both UNICEF and the Executive Board. The members are selected based on a competitive interview process and appointed for a term of three years, which may be renewed once.

### **Independent internal oversight**

#### *Office of Internal Audit and Investigations*

70. The independence, purpose, responsibilities, authority and reporting of the Office of Internal Audit and Investigations are established in its Charter.

71. The Office has responsibilities in three areas: audits, investigations and consulting services.

72. The Director independently reports to the Executive Director on the outcome of audits and investigations, and on emerging risks and trends identified through the Office's operational activities, as well as to the Executive Board on matters it deems appropriate. Its annual report provides an annual opinion to the Executive Director and the Executive Board, based on its scope of work, on the adequacy and effectiveness of the organization's framework of governance, risk management and control.

73. The UNICEF Executive Board in its decision 2012/13 decided that the Director of the Office of Internal Audit and Investigations would make publicly available all internal audit reports issued after 30 September 2012.<sup>15</sup> Both investigation reports conducted by the investigation function and advisory reports are confidential and are not publicly disclosed.

#### *Evaluation Office and the decentralized evaluation function*

74. The role of evaluation, along with core evaluation principles and procedures, key organizational accountabilities and UNICEF contributions to system-wide evaluations and national capacity development are defined in the evaluation policy, the latest iteration of which was endorsed by the Executive Board in decision 2018/10. The policy is revised every five years.

75. The evaluation function ensures that UNICEF has timely, strategically focused, credible and useful information on the performance of its policies, programmes and initiatives to achieve results for children. In addition to its accountability and oversight role, the evaluation function fosters institutional learning and strengthens evidence-based action and decision-making throughout the organization.

76. The Director independently reports to the Executive Director and heads an Evaluation Office that is functionally independent within the organization.

77. As the custodian of the evaluation policy, the Director of Evaluation (a) reports annually to the Executive Board on the function, findings and recommendations of evaluations, on compliance, quality assurance and follow-up to evaluations

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<sup>15</sup> See Executive Board decision [2012/13](#) on Office of Internal Audit 2011 annual report to the Executive Board.

conducted; (b) tracks implementation of accepted evaluation recommendations from global thematic and institutional evaluations, reporting annually on the status of follow-up to the Evaluation Committee; and (c) alerts senior management to emerging evaluation-related issues of organizational significance.

#### *Ethics Office*

78. The Ethics Office was established in December 2007 based on the United Nations Secretary-General's bulletin on United Nations system-wide application of ethics: separately administered organs and programmes (ST/SGB/2007/11). In 2020, the Ethics Office was separated from the Office of the Executive Director and established to be administratively independent and managed under its own business area with a separate budget envelope.

79. The Director reports independently to the Executive Director and heads the Ethics Office, which is functionally independent in the organization.

80. The Ethics Office is responsible to: (a) manage the Conflict of Interest and Financial Disclosure Programme in accordance with the UNICEF Executive Directive on financial disclosure and declaration of interest statements; (b) provide confidential advice and guidance to staff on conduct-related ethical issues; (c) protect staff against retaliation for reporting misconduct or for cooperating with duly authorized audits, investigations and other oversight activities; (d) manage policy guidance to ensure that UNICEF rules, policies, procedures and practices reinforce and promote the standards of integrity called for in the Charter of the United Nations; (e) develop standards, training and education on ethics issues, in coordination with the relevant units in UNICEF; and (f) contribute to harmonized approaches to ethics issues within the United Nations system.

81. The Director, Ethics Office, provides the Executive Director and the Executive Board with an annual report on the work of the Office. While maintaining full confidentiality, the report includes the number and general nature of matters brought to the attention of the Ethics Office, as well as any systemic ethics issues identified in UNICEF.

### **E. Oversight reporting mechanisms to the Executive Board**

82. Executive Board decisions prescribe various reporting requirements of UNICEF to the Executive Board. UNICEF complies with these requirements as conveyed through regular reporting to the Board. Decision monitoring tables available on the Executive Board website provide a history of the status of implementation of the requests made by the Board in its decisions.