# Report of the Accountability System of UNICEF

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for every child

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# Introduction

- **Holistic and integrated approach** in assigning accountabilities, complemented by **clear oversight** mechanisms.

- **Results-based performance management** and **decision-making**.

- **Effective risk management** and in line with UNICEF **core values**.

- Commitment to **harmonization** and coherence across the UN system.

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# The Accountability System

- Comprised of a **clear accountability framework** and **oversight mechanisms.**

- **Embedded in mandate** established in **GA resolutions**, framed by the **Convention on the Rights of the Child**, UNICEF **mission statement** and **SDGs**.

- Accountable to its **Executive Board** and responsible to **programme countries, donors and partners.**

- Maintains UNICEF primacy of **country programmes of cooperation**.

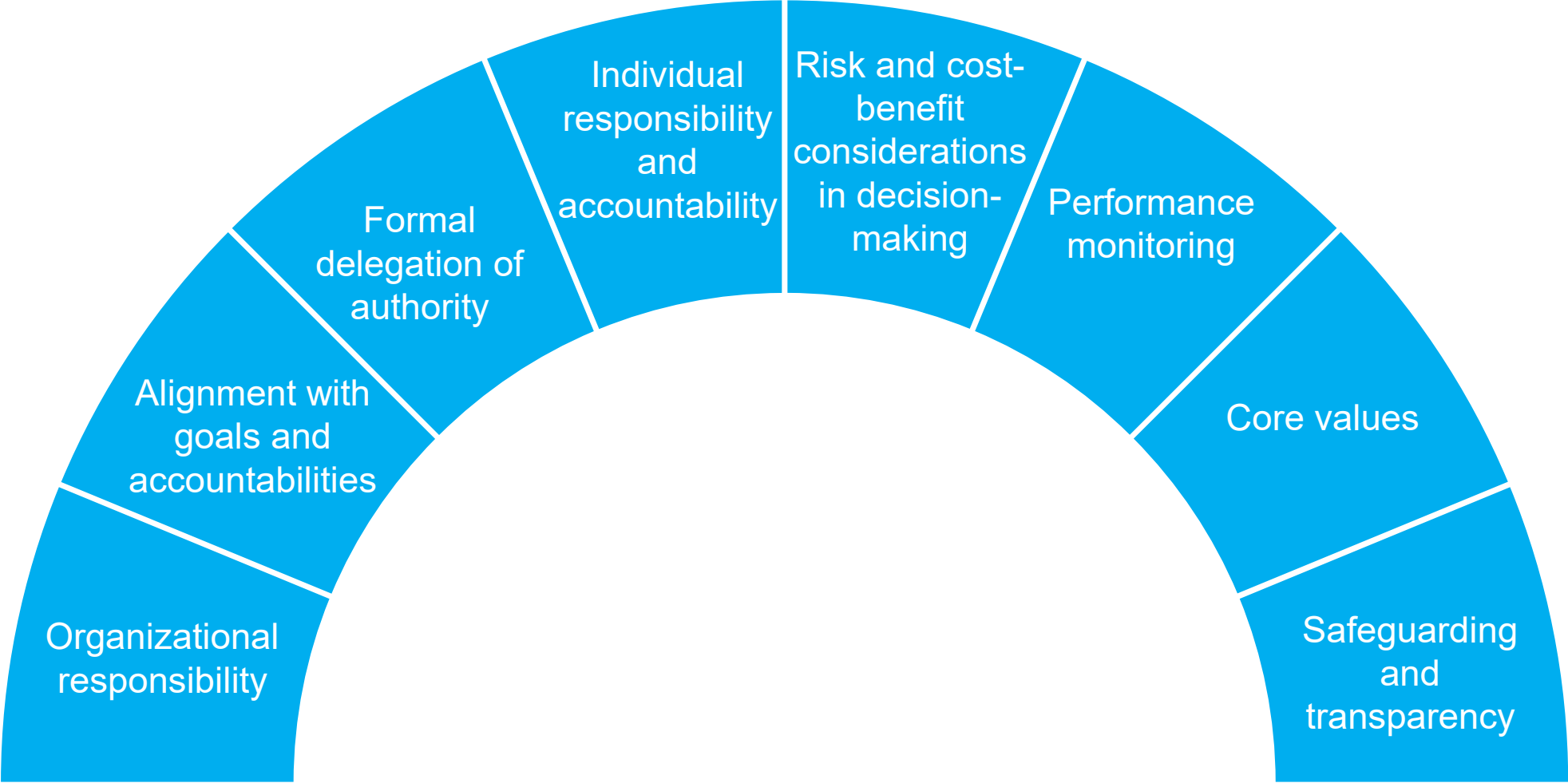- Emphasizes a **values-based, inclusive and diverse** organizational culture.

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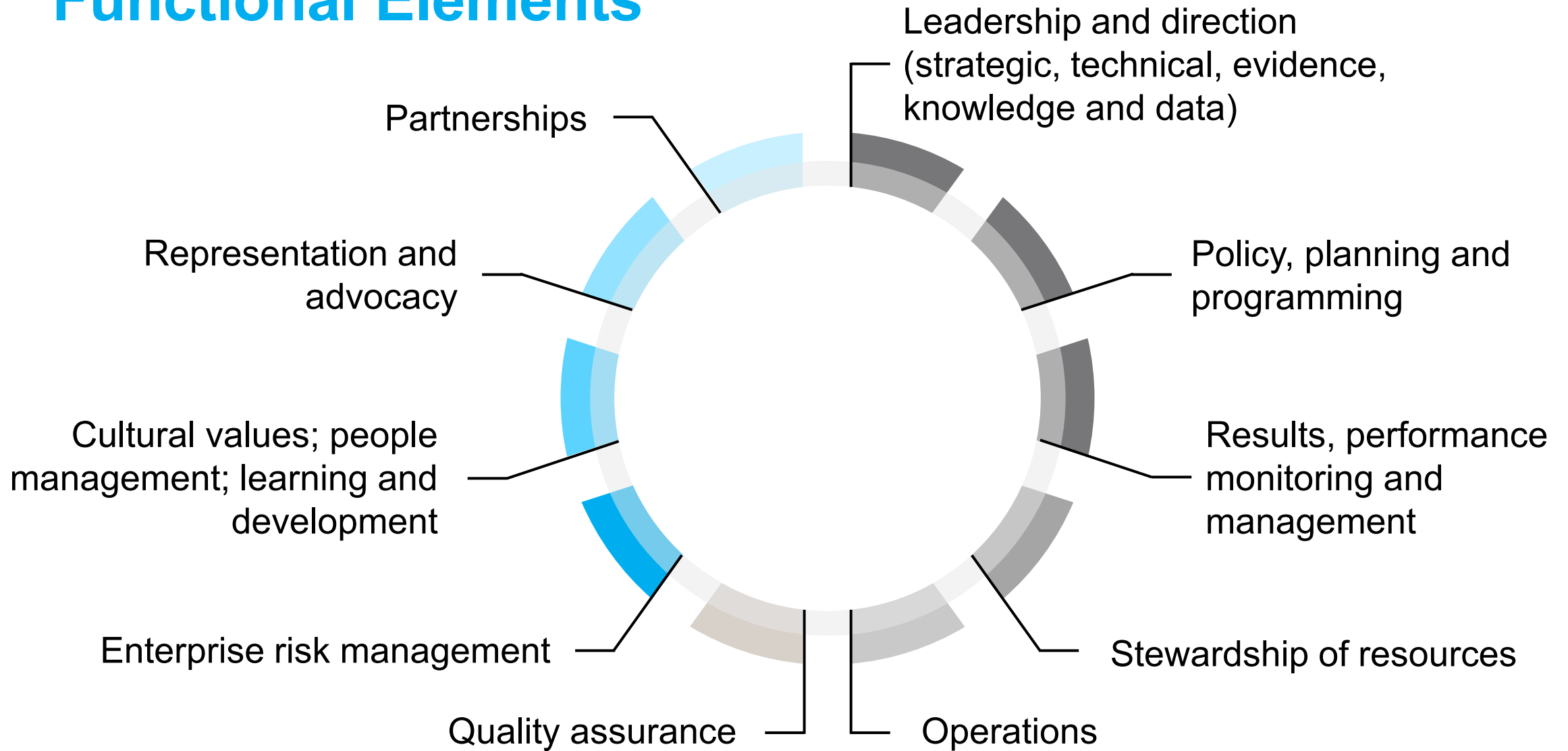
# The Accountability System

- **Aligned** to UNICEF **strategic plans**, **result frameworks** and integrated **budgets**.

- Guided by the **Core Commitments for Children in Humanitarian Action (CCCs)** and international legal frameworks and humanitarian principles.

- **Decentralized** through **delegated decision-making authority** in line with rules and regulations and policies.

- Aligned with, and encompassing, the **Three Lines Model**.

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# Guiding Principles



Organizational responsibility · Alignment with goals and accountabilities · Formal delegation of authority · Individual responsibility and accountability · Risk and cost-benefit considerations in decision-making · Performance monitoring · Core values · Safeguarding and transparency

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# Functional Elements



Partnerships

Leadership and direction (strategic, technical, evidence, knowledge and data)

Representation and advocacy

Policy, planning and programming

Cultural values; people management; learning and development

Results, performance monitoring and management

Enterprise risk management

Stewardship of resources

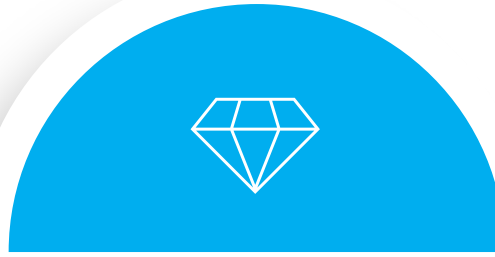Quality assurance

Operations

# Levels of Accountability

## Organizational

- Accountability to Executive Board
- Approved programme documents
- Convention on the Rights of the Child universality of children's rights
- Aligned with the UN reform agenda

## Programmatic and Management

- UNICEF Strategic Plan
- Country programme documents
- CCCs
- Planning, implementation, monitoring
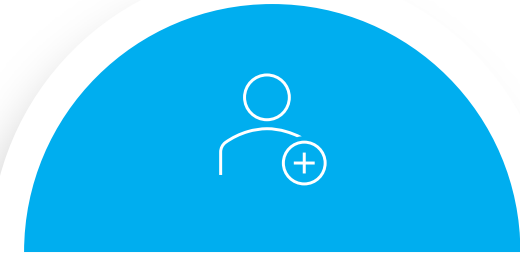
## Individual

- Behavioral role models
- Staff empowerment
- Risk-informed decision-making
- Accountability/achievement of results

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# Monitoring and Reporting

− **Verification and enabling** achievement of results at **every level** of the organization.

− **Evidence** serves as the basis for **reporting** to the Executive Board, country programme partners and other stakeholders.

− Essential input into **evaluations** and **organizational improvements**.

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# Continuous Improvements

– **Continuous strengthening of capacity** to achieve results for children. Examples include:

- Alignment with UN reforms and related commitments.

- Independent Ethics Office.

- Prevention of sexual exploitation and abuse.

- Global Shared Services Centre.

- Simplification and streamlining of emergency procedures.

- Internal and external evaluative exercises.

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# Oversight

- **Attributes of effective oversight**, including, inter alia, internal control system; effective risk management; zero-tolerance towards fraud and corruption; and whistle-blower protection.

- **Intergovernmental support and oversight** through the **Executive Board**.

- **Institutionally-organized oversight mechanisms,** through independent internal and external entities.

- **Three Lines Model**.

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Thank you.