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.
• Accountable to its Executive Board and responsible to programme countries, donors and partners.
• Maintains primacy of country programmes of cooperation.
• Emphasizes a values-based, inclusive & diverse culture.
• Aligned to UNICEF strategic plans, result frameworks and integrated budgets.
• Guided by the Core Commitments for Children in Humanitarian Action (CCCs).
• Decentralized through delegated decision-making authority.
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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- Core values
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Item 7: Report of the accountability system of UNICEF
Leadership and direction (strategic, technical, evidence, knowledge and data)

Policy, planning and programming

Results, performance monitoring and management

Stewardship of resources

Operations

Quality assurance

Enterprise risk management

Cultural values; people management; learning and development

Representation and advocacy

Partnerships

Functional Elements

UNICEF Executive Board – 2022 second regular session (6 to 8 September 2022)

Item 7: Report of the accountability system of UNICEF
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
- Behavioural role models
- Staff empowerment
- Risk-informed decision-making
- Accountability/achievement of results

Monitoring and Reporting
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**.
Thank you.