

Report of the Accountability System of UNICEF

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Item 7: Report of the accountability system of UNICEF

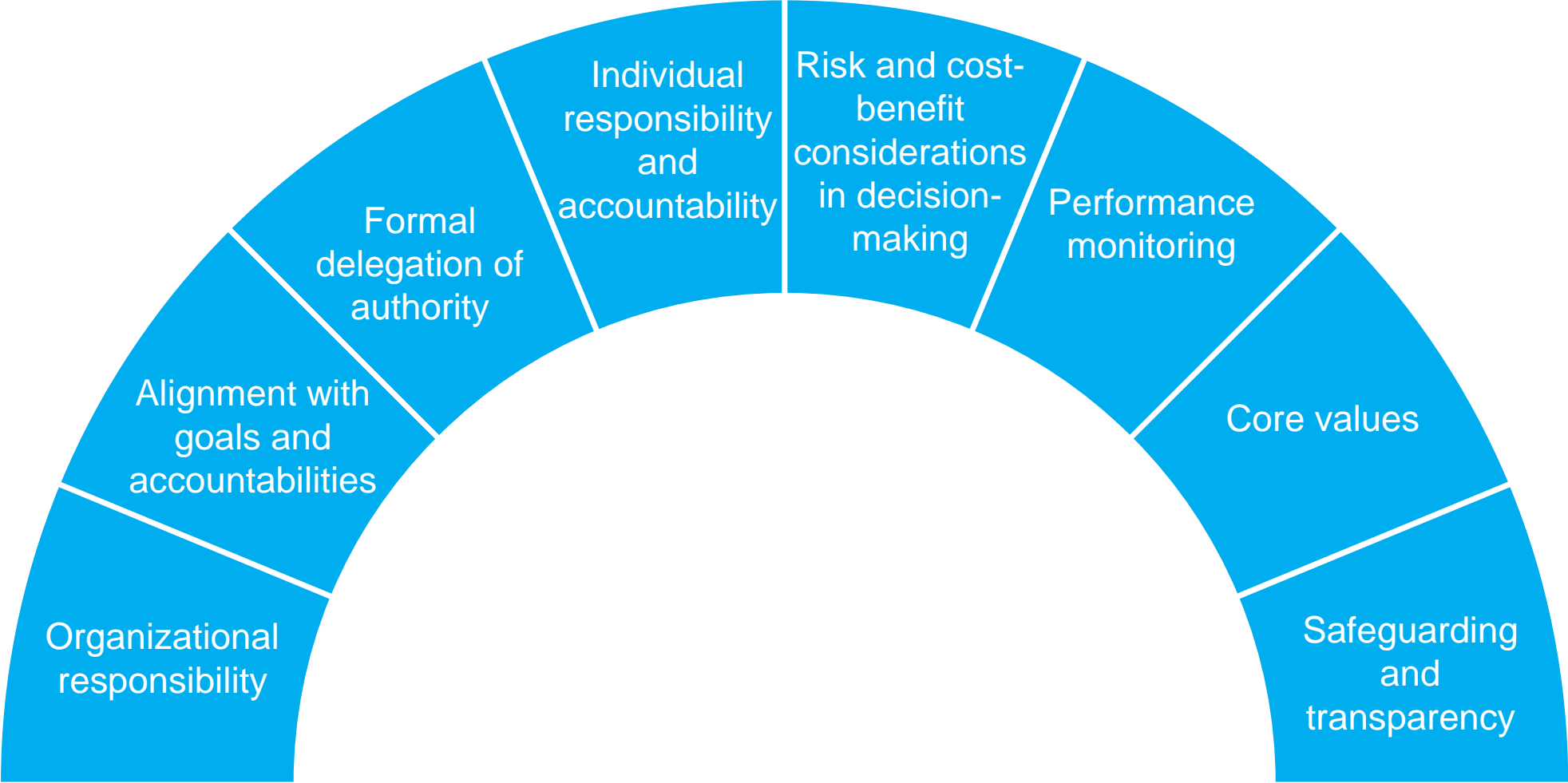
Reference document: E/ICEF/2022/24

The Accountability System

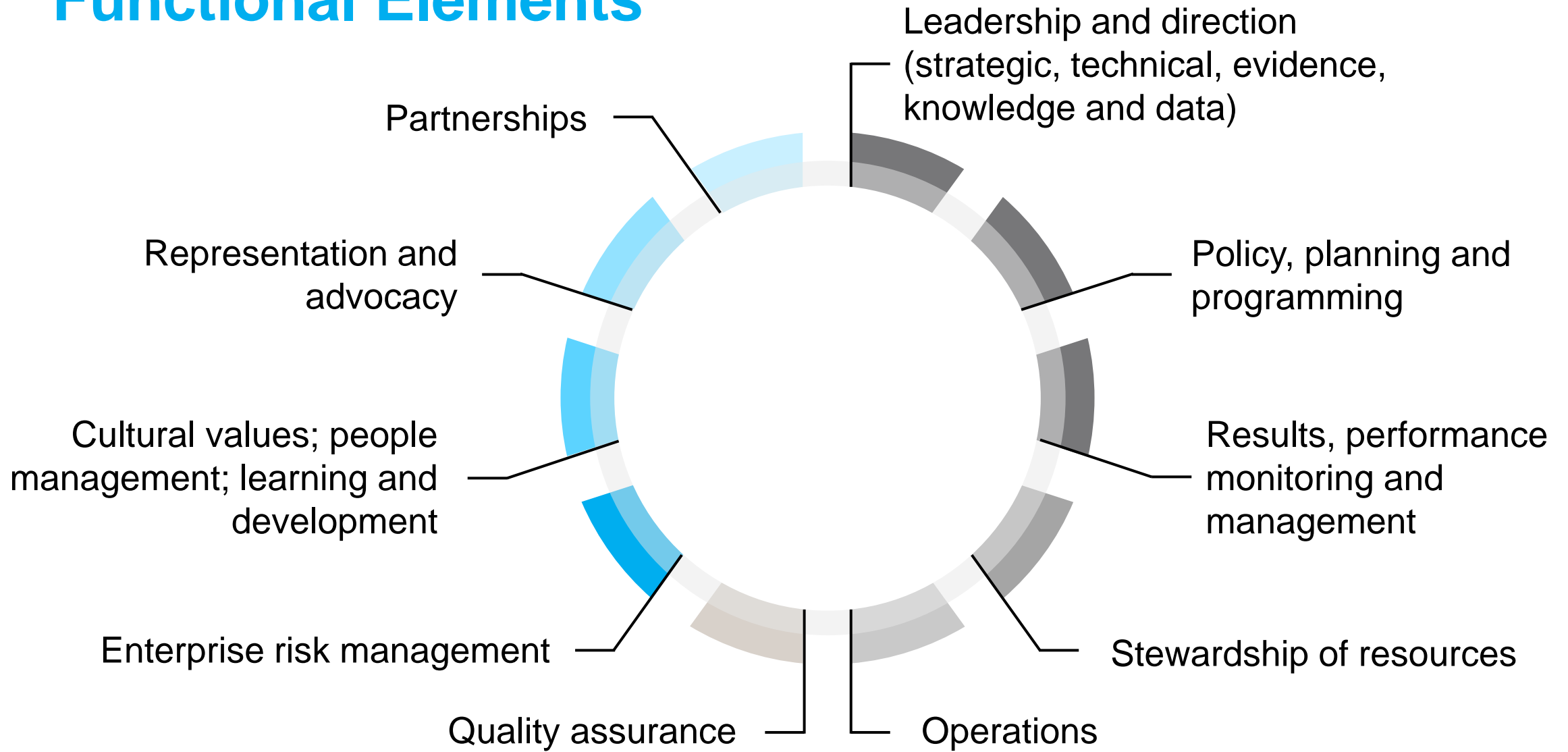
- Comprised of a **clear accountability framework** and **oversight mechanisms**.
- **Embedded in mandate** established in **GA resolutions**, framed by the **Convention on the Rights of the Child**.
- Accountable to its **Executive Board** and responsible to **programme countries, donors and partners**.
- 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



Functional Elements



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.**



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Thank you.

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