

Joint Statement

**Executive Board of UNICEF
Report of the accountability system of Unicef, Agenda Item 7
Second regular Session 2022
8 September, 2022, New York**

Madame President,

I make this statement on behalf of Albania, Canada, Denmark, Estonia, Finland, Germany, Iceland, Ireland, Japan, Republic of Korea, Lebanon, Republic of Moldova, Montenegro, The Kingdom of the Netherlands, New Zealand, North Macedonia, Poland, Sweden, Switzerland, Türkiye, The United Kingdom, The United States and my own country Norway.

We thank UNICEF for the Report of the Accountability system in UNICEF. For Board members and observers, a consolidated presentation of the accountability system in place in UNICEF is a helpful tool for our oversight role.

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 honoring their commitments, without qualifications or exceptions. We note with appreciation that UNICEF is demonstrating its commitment to fulfill this obligation with an updated accountability system. This enhanced accountability system is integrated and reflects the structures and mechanisms through which the organization assigns responsibility in a holistic and complementary manner. We encourage UNICEF to focus on increasing capacity of all staff, including in the field, to understand and comply with the accountability system. We have two specific comments with regards to the report:

- While each section in the report provides valuable insight into definitions, policies, levels and mechanisms, it is more difficult to fully understand the connection and integration between the various aspects that are presented, and especially what are called "main functional elements". We would welcome more details on this in future reports.
- Whistleblower channels, protection of whistleblowers at all levels and procedures for reporting and handling reports of wrongdoings for both internal and external stakeholders are of importance when holding an organization accountable. Whistleblowing is briefly mentioned in the report. However, we would welcome more information on how the system of reporting and handling reports of wrongdoing is a part of the accountability system in UNICEF.

Risk management will be a key area of focus both for UNICEF and for the Executive Board going forth. While the report describes Enterprise risk management in general terms, the Internal Audit on Enterprise Risk Management, that was made available on the UNICEF website on August 31, concludes that significant improvements are needed in this area. We call on UNICEF to implement the recommendations from the report and to strengthen risk management at all levels. We note the high priority recommendation within Governance and the role of the Executive Board, and we would welcome a targeted dialogue with UNICEF on how Enterprise

risk management can best be addressed in the UNICEF Executive Board sessions. We also believe more frequent updates and discussion on the accountability system in UNICEF will provide useful information to further strengthen the Board in its oversight role within various agenda items.

Lastly, we would like to reiterate our appreciation for the Report of the Accountability system and UNICEF's commitment to this and we look forward to more discussions on this with UNICEF within the Executive Board.

Thank you.