



## Economic and Social Council

Distr.: General  
23 April 2009

Original: English

**For action**

---

### United Nations Children's Fund

Executive Board

**Annual session 2009**

8-10 June 2009

Item 4 of the provisional agenda\*

### Report on the accountability system of UNICEF

#### *Summary*

This document presents the current UNICEF accountability system, reflecting the structures through which the organization assigns responsibility and enables accountability, as well as the ongoing strategic organizational improvement efforts that serve to strengthen UNICEF capacity to achieve results for children and women. The two main components of the UNICEF accountability system are the accountability framework and the oversight system.

## I. The UNICEF accountability system

1. The current UNICEF accountability system, based on the 1998 Executive Board document entitled "The Organization of UNICEF" (E/ICEF/Organization/Rev.3), reflects the structures through which the organization assigns responsibility. The accountability system presented in this document outlines the ongoing strategic organizational improvement efforts that serve to strengthen UNICEF capacity to achieve results for children and women and highlights the dynamism required to meet the challenges of an increasingly complex development and humanitarian setting, a changing aid environment and a commitment to greater harmonization and coherence across the United Nations system. UNICEF understands accountability in the same way as other United Nations agencies, most notably the United Nations Development Programme (UNDP) and the United Nations Population Fund (UNFPA).

---

\* E/ICEF/2009/8



## A. Definitions

2. Definitions of key terms are as follows:

(a) *Accountability* is the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards, and that performance results have been reported fairly and accurately.<sup>1</sup>

(b) *Confidential information* is defined as:

(i) Information received from or sent to third parties, with an expectation of confidentiality;

(ii) Information whose disclosure is likely to endanger the safety or security of any individual, violate his or her rights, or invade his or her privacy;

(iii) Information whose disclosure is likely to endanger the security of Member States or prejudice the security or proper conduct of any operation or activity of the organization;

(iv) Information covered by legal privilege or regulatory proceedings, or that subjects the organization to an undue risk of litigation, or is related to internal audit reports and investigations;

(v) Internal inter-office or intra-office documents, including e-mails and draft documents;

(vi) Commercial information, if disclosure would harm either the financial interests of the organization or those of other parties involved;

(vii) Information which the organization believes would, if disclosed, seriously undermine a policy dialogue with a Member State or an implementing partner; and

(viii) Other kinds of information which, because of its content or the circumstances of its creation or communication, must be deemed confidential.<sup>2</sup>

(c) *Internal audit report* is the final report resulting from an audit signed by the Director of the Office of Internal Audit and issued to the Executive Director and the auditees for their consideration and for the implementation of recommendations. The report is also provided to the United Nations Board of Auditors.<sup>3</sup>

(d) *Internal control* is a process, effected by a 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 laws and regulations.<sup>4</sup>

(e) *Transparency* refers to a process by which reliable, timely information about existing conditions, decisions and actions relating to the activities of the

---

<sup>1</sup> Harmonized with UNDP definition as noted in DP/2008/16/Rev.1.

<sup>2</sup> Ibid.

<sup>3</sup> Ibid.

<sup>4</sup> Ibid.

organization is made accessible, visible and understandable, unless the information is deemed confidential.<sup>5</sup>

(f) *Oversight* means the independent and objective assurance and advisory services that assess and analyse the effectiveness and adequacy of the organization's internal controls, in support of the achievement of the UNICEF mission and the fulfilment of its accountabilities, including those of its management and staff.

(g) *Results-based management* refers to the process by which results are achieved through clearly articulated accountabilities, vigorous self-assessment and continuous performance monitoring, to ensure that available resources are used as effectively and efficiently as possible.

(h) *Risk management* is a systematic approach to identifying, assessing and managing risks across the organization, using common risk language and consistent processes, providing managers and staff with a common understanding of organizational risk tolerance and risk management expectations and practices.

(i) *Assurance services* means delivering objective examinations of evidence for the purpose of providing an independent assessment on governance, risk management and control processes.

(j) *Consulting services* are advisory and related services, the nature and scope of which are agreed in the mandate of oversight services. Consulting services are intended to add value and improve governance, risk management, and control processes without oversight's assuming management responsibility. Examples include counsel, advice and training.

## B. Premise of UNICEF accountability

3. Accountability in UNICEF is premised on the organizational mandate as established in General Assembly resolutions 57(I) (1946) and 417(V) (1950), which highlight 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". This mandate is reinforced by the Convention on the Rights of the Child (1990), the Convention on the Elimination of All Forms of Discrimination against Women (1979), the UNICEF mission statement (1996), the Millennium Declaration (2000), and the recommendations from the General Assembly resolution (62/208) on the triennial comprehensive policy review (TCPR) of operational activities for development of the United Nations system (2007).

4. UNICEF maintains the primacy of the nationally led country programme and its focus on achieving results for children and women through the realization of national development priorities and goals. UNICEF is committed to strengthening the capacity of programme country partners and to working with other United Nations agencies and partners to support the achievement of these national goals.

5. Working with other United Nations agencies and implementing partners, UNICEF is accountable to programme countries, including target populations, and donors to achieve results for children and women. This is contingent upon a mutual accountability among partners. For this reason, UNICEF places accountability and

---

<sup>5</sup> Ibid.

transparency at the forefront of its programme interventions, partnerships and operations.

6. The UNICEF accountability system is rooted in the organization's decentralized operations and is aligned with the medium-term strategic plan (MTSP) through UNICEF policies, programmes and procedures, including the Core Commitments for Children (CCCs) in emergencies. This facilitates the implementation of agreed interventions and the achievement of strategic results at all levels of the organization.

7. UNICEF is decentralized through delegation of decision-making authority from headquarters to the points of programme implementation in country offices. Decentralization is enabled by a network of regional offices, which oversee and advise on key programmatic, budgetary and support functions at the country level. Headquarters provides the global-level strategic policy, advocacy and knowledge leadership, which shapes regional- and country-level interventions, as well as the corporate management systems and frameworks that dictate the way UNICEF does business.

8. UNICEF recognizes that ethical staff conduct is fundamental to its success as an organization and that the core lies in the unconditional commitment by staff to always act with integrity. Therefore, UNICEF is committed to promoting a genuine culture of ethics, integrity and accountability based on mutual trust, whereby staff and managers are empowered and enabled to perform their functions in a work environment free from retaliation.

9. Recognizing that accountability is a cornerstone of a transparent, ethical and results-oriented organization, UNICEF is committed to continuous improvement of its accountability system to ensure clarity and alignment of all organizational activities in light of the exigencies of United Nations coherence efforts; the increasingly complex development and humanitarian landscape and the growing number and diversity of actors; commitments in the evolving aid environment; and the organization's endeavour to be at the forefront of internationally recognized standards and best practices that will enable UNICEF to more effectively achieve results for children and women.

### **C. Components of the UNICEF accountability system**

10. The accountability system is founded on core guiding principles and mainstreamed functional elements present at all levels of the organization. This foundation provides a framework against which UNICEF:

(a) establishes a chain of responsibility, authority and accountability that flows from the General Assembly through the Executive Board to the Executive Director and managers and staff;

(b) creates a strengthened dimension of enterprise risk management and internal control, which enables the organization to take a systematic and holistic approach to identify, assess, evaluate, prioritize, manage and control risk at all levels; and

(c) sets in place a fully developed results-based management framework, including improved and consistent monitoring and evaluation, in order to increase

capacity to achieve results for children and women and strengthen performance management.

11. The accountability system covers all UNICEF activities and includes a robust, independent, cyclical audit and evaluation schedule. It documents the extent to which goals are being met and how they will be used to ensure continuous improvement throughout UNICEF. The accountability system facilitates reporting on UNICEF accountability to Member States on the achievement of results for children and women.

12. There are two main components to the UNICEF accountability system: (a) the accountability framework and (b) the oversight system.

(a) The accountability framework describes the organization-wide mechanisms and processes in place to monitor, assess, report and improve performance in all aspects of the organization's work towards the achievement of the UNICEF mandate and its mission and strategies.

(b) The oversight system comprises a set of mechanisms to assure the Executive Director, the Executive Board and other stakeholders that there is an effective control system in place.

## **II. The UNICEF accountability framework**

13. The accountability framework includes seven core guiding principles, 12 basic functional elements of accountability, and performance evaluation mechanisms, through which the achievement of results are measured.

### **A. Guiding principles of accountability in UNICEF**

14. The accountability framework in UNICEF is guided by the following core principles:

(a) *Mutual accountability and clarity of organizational responsibility.* UNICEF and its donor partners and country programme partners have distinct responsibilities for delivering on their respective obligations;

(b) *Alignment with corporate goals and accountability.* Managers are accountable for achieving organizational objectives set for their offices, which should be aligned with corporate goals;

(c) *Formal and consistent delegation of authority.* Authorities, responsibilities and accountabilities are clearly defined, formally delegated and consistent. This includes ensuring segregation of duties so that key duties and responsibilities in authorizing, processing, recording, and reviewing transactions are segregated among staff. It also calls for responsibility for self-informing, meaning that managers and staff should personally take reasonable action to inform themselves of relevant policies and standards for decision-making and cannot claim ignorance of established policies or procedures;

(d) *Risk and cost-benefit considerations in decision-making.* In arriving at decisions, the risks, costs and benefits of the available options should be duly considered. Risks should be identified and managed responsibly, taking into account

the unique context of each situation. By taking into consideration the proportionality between the cost of a process, including the cost of managing risk and the value of the intended result, limited administrative resources can be directed towards the issues of highest priority and potential value;

(e) *Reliable and verifiable performance monitoring and reporting.* Parties responsible for the implementation of programmes must disclose their performance through adequate, regular reporting on results, which includes timely accounts and reliable financial and substantive reports. Documentation must be clear and readily verifiable;

(f) *Highest standards of personal integrity (self-attestation and ethical conduct).* The exercise of authority by managers relies on the principle of self-attestation. For example, a manager submitting the results of a procurement process for approval is, by doing so, affirming that funds are available and that the procurement is relevant to project objectives. Individuals declare potential conflicts of interest according to ethical standards;

(g) *Transparency.* UNICEF will make 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. Elements of the UNICEF accountability framework**

15. The UNICEF accountability framework highlights the key functional elements of staff and management accountability at all levels of the organization. These basic functional elements are articulated in roles, responsibilities and processes set forth in office-specific management plans and in individual job descriptions. Compliance with and adherence to the accountability framework is monitored and reported through standard organizational performance oversight mechanisms and communicated to the Executive Board accordingly. The framework is based on several elements:

(a) *Strategic leadership, direction and guidance.* The Executive Director provides the leadership, guidance and direction that enables UNICEF to assume its role as a global leader for children. Such strategic leadership and direction is informed by the provisions and principles laid down in the Convention on the Rights of the Child, the Convention on the Elimination of All Forms of Discrimination against Women, the MTSP, as approved by the Executive Board, the CCCs and other organizational policies and programmes that guide the way UNICEF carries out its mandate and mission;

(b) *Dynamic policy development, planning and programming.* Management ensures that the appropriate policy, planning and programme guidance and mechanisms are available to implement approved organizational strategies through the UNICEF country programme. This includes guidance for United Nations coherence; the application of cross-cutting strategies, such as human rights-based programming and gender equality; and emergency preparedness, response, recovery and risk reduction. These mechanisms ensure that UNICEF country programmes can dynamically, effectively and efficiently achieve results for children and women within specific national development contexts;

(c) *Representation and advocacy.* Senior managers at all levels of the organization have the responsibility to represent UNICEF, promote and safeguard its name and good standing, lead efforts to position UNICEF as a credible and independent voice for children, and mobilize political will at the highest levels to take action or provide resources to promote results for children and women;

(d) *Technical leadership for children.* UNICEF is committed to providing or leveraging the technical expertise required for the development of global, regional and national policy standards to ensure the fulfilment of the rights of children, in accordance with the Convention on the Rights of the Child and the Millennium Declaration;

(e) *Performance monitoring, management and oversight.* Managers at all levels of the organization have the responsibility to deliver results articulated in office work plans with the resources allocated to them, as measured by key performance indicators, and in line with organizational regulatory frameworks, processes and procedures. UNICEF performance monitoring, management and oversight mechanisms enable the reporting process on the results achieved and resources utilized. Through performance-based accountability, all offices, managers and staff are held accountable for achieving results for children and women. In this manner, accountability is universal, and norms are applied equally to all. Effective monitoring, reporting, evaluation oversight and control mechanisms buttress performance-based accountability at all levels;

(f) *Quality assurance.* Senior managers are responsible for ensuring that the programme and operational strategies of individual offices are relevant to and focused on the achievement of national development priorities, MTSP targets, the CCCs and the organization's overall commitment to protecting the rights of the child. Senior managers also assure that demonstrated managerial competencies are in place to ensure the achievement of results for children and women. Through quality assurance, UNICEF fosters a genuine culture of excellence and accountability whereby staff at all levels perform their duties with integrity and the interest of the organization in mind;

(g) *Talent and leadership development.* UNICEF makes available appropriate professional development opportunities, nurturing a positive and enriching work environment, so that staff and managers can strengthen and exercise their capacities for the achievement of results for children and women;

(h) *Collaborative relationships and partnerships.* UNICEF endeavours to establish and strengthen partnerships and alliances with a wide range of stakeholders at the global, regional and country levels in order to harness the power and potential of these relationships to produce measurable results for children and women. UNICEF engages in partnerships, such as the cluster approach in response to humanitarian emergencies, and assumes the accountabilities of the cluster leadership role when necessary;

(i) *Knowledge leadership for children.* UNICEF capitalizes on its unique global mandate to lead on the formation of an intellectual framework for knowledge generation and management around children's issues;

(j) *Risk management.* UNICEF promotes a culture of prudent and effective risk management, defining expectations and risk obligations, encouraging staff to integrate risk management practices into strategic planning, implementation and

evaluation. Staff are responsible for managing risk in their functional area and within their delegated authority. Oversight through internal control systems ensures that risk management is carried out in accordance with organizational risk tolerance;

(k) *Organizational Improvement.* UNICEF management and staff are committed to a process of continuous improvement in order to fortify organizational capacity to achieve results for children and women in changing global, programmatic and operational environments. Policies, procedures and tools are reviewed, evaluated and revised to reflect evolving strategies; lessons learned are incorporated and best practices are adopted. As a result, the UNICEF accountability architecture is kept up to date and relevant to the functions, roles and responsibilities of the organization and its staff members;

(l) *Ethical conduct and personal integrity.* Ethics in UNICEF is underpinned by the premise that all staff embrace the three core values of the United Nations — integrity, professionalism and respect for diversity. Building on this concept, UNICEF expects unconditional compliance with all applicable regulations, rules, policies and procedures, and places great emphasis on its comprehensive ethics programme, aimed to instil such awareness in UNICEF leadership and staff. By the same token, any instance of compliance infringements is investigated and remedial action taken, as noted in the organization's zero-tolerance policy regarding harassment, abuse of authority and fraud.

### **C. Monitoring and reporting mechanisms of UNICEF accountability**

16. Monitoring, an essential management function to verify the achievement of results and assess performance, provides management with information on the quality, quantity, and timeliness of progress towards the achievement of results for children and women. The result of this monitoring carried out against approved programmatic and management targets through measurable indicators, serves as the basis for regular reporting to the Executive Board, country programme partners and other stakeholders, as appropriate. Monitoring efforts in UNICEF also 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 and to incorporate lessons learned and best practices into future interventions. Regional Directors are accountable to the Executive Director for monitoring the performance of their respective country offices and 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 support to UNICEF offices.

17. At the global level, the Executive Director is accountable to the Executive Board and reports annually on the results achieved in support of the MTSP, the CCCs and other organizational strategies, as requested and appropriate. Heads of office at all levels 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 through the UNICEF performance appraisal system.

#### **D. Organizational, programmatic and staff accountability in UNICEF**

18. The UNICEF accountability framework is founded upon the organization's mandate and mission, as approved by the General Assembly, and governed by the Executive Board, in accordance with the provisions and principles of the Convention on the Rights of the Child. It is mainstreamed into the MTSP and the CCCs, through which programming and management results are established. The framework builds on the biennial integrated budget process, as well as work plans and management plans developed by headquarters, regional and country offices against which progress on results is measured. The framework is complemented by a system of oversight policies and mechanisms that are built into the organizational governance and programming processes.

19. There are various regulatory frameworks applicable to UNICEF, which complement and reinforce the accountability framework and prescribe organization-specific and United Nations system-wide and other internationally recognized norms and values for acceptable practices and behaviours. These regulatory frameworks establish standards for (a) management oversight, including audit, risk mitigation and financial administration; (b) programme management, including supply standards, business continuity and evaluation; and (c) ethical and transparent conduct, including information and financial disclosure, anti-fraud measures, and protection from harassment.

20. There are three main dimensions of accountability in UNICEF: organizational, programmatic and staff accountability.

##### ***Organizational accountability***

21. UNICEF is accountable to the Executive Board through the Executive Director for providing leadership and direction to achieve the organizational mandate and mission, its obligations under the Convention on the Rights of the Child, the recommendations set forth in the TCPR, the key targets defined in the MTSP, the commitments made in the CCCs, the outcomes of other Executive Board-approved strategies, and the results detailed in individual country programme documents. UNICEF monitors and reports on the indicators and targets outlined in these strategic documents. These organizational documents also form the basis for UNICEF accountability to programme country partners in pursuit of national development priorities and to donor Governments on the utilization of funds and resources provided.

##### ***Programmatic accountability***

22. UNICEF programmatic accountability is defined through the MTSP, the overall objective of which is to "focus the capacities and organize the work of UNICEF to make a difference for children and women by supporting the national and international implementation of the Millennium Declaration and pursuit of the Millennium Development Goals, and to ensure an effective UNICEF contribution to poverty reduction through advocacy and partnerships that generate sustained

investments in children's survival, development and protection".<sup>6</sup> Principles central to the strategic plan include a country-based approach, centred on capacity-building and national priorities and ownership; placing children at the centre of all relevant national policy and planning; evidenced-based programme planning; human rights-based and gender-mainstreamed approaches to programming; and active participation in United Nations development assistance frameworks and consolidated humanitarian action plans, as well as wider United Nations reform and coherence efforts, and humanitarian reform efforts led by the Inter-Agency Standing Committee.

23. At the country level, programmatic accountability is embodied in the UNICEF country programme document (CPD) and the country programme action plan (CPAP). First, the goals and objectives detailed in the CPD are agreed upon with the country programme partners in a joint strategy meeting; these goals aim to achieve results for children and women within the national development priorities and the outcomes of the United Nations Development Assistance Framework (UNDAF). The CPD, with the accompanying summary results matrix and aggregate budget, is then approved by the Executive Board. The CPAP is developed in line with Executive Board feedback on the CPD and subsequently signed with country programme partners. The CPAP constitutes the formal agreement on the programme of cooperation and sets out the expected multi-year results, the strategies to achieve results, the programme structure, the distribution of required resources and the commitments from the main partners. The CPAP includes an integrated monitoring and evaluation plan to facilitate performance measurement against agreed results by both UNICEF and country programme partners. In humanitarian contexts, UNICEF programmatic accountability is guided by the CCCs, ensuring a minimum standing capacity to address the humanitarian needs of children and women and working with country programme partners to streamline disaster risk reduction measures in national policies.

24. At the inter-agency level, UNICEF and the United Nations country team (UNCT) partners are accountable for ensuring the highest level of coordination and coherence in achieving UNDAF outcomes and advancing the national development agenda under the leadership of the Resident Coordinator. UNICEF engages in joint programmes with other United Nations agencies in a coordinated effort to support common UNDAF outcomes. UNICEF provides input on its annual contributions to the achievement of UNDAF outcomes to the Resident Coordinator for the consolidation of annual reports to the Government and the United Nations Development Group. As a member of the UNCT, UNICEF works with other United Nations agencies and country programme partners to monitor and assess the progress achieved against UNDAF outcomes, through mechanisms such as the UNDAF annual review and the UNDAF evaluation, which takes place at the midpoint of the UNDAF cycle. In humanitarian contexts, inter-agency accountabilities are detailed through mechanisms such as the Common Humanitarian Action Plan, the Consolidated Appeal Process, the inter-agency flash appeal and the transitional or early recovery appeal process. 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.

---

<sup>6</sup> MTSP for 2006-2009 (and extended through 2013).

25. UNICEF recognizes the importance of mutual accountability among partners to achieve results for children and women. 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.

26. Country programme partners work closely with UNICEF country offices in the implementation and monitoring of the country programme. Annual work plans (AWPs) are developed with line Ministries and in collaboration with other key programme partners. AWP are the basis for the provision of technical, financial, informational and material assistance and advocacy. They include output-specific indicators, against which UNICEF and line ministry counterparts can measure progress. Annual review meetings are organized each year with country programme partners to take stock of achievements against AWP and to plan for the following year of implementation. A midterm review is organized with country programme partners at the midpoint of the country programme cycle to evaluate the progress on results set out in the country programme of cooperation and to agree on any necessary modifications to the programme direction and strategy. In addition, joint monitoring and evaluation activities with country programme partners are planned throughout the life span of the country programme, as detailed by the integrated monitoring and evaluation plan.

27. At the headquarters and regional office levels, UNICEF directors are accountable to the Executive Director for contributing to the achievement of MTSP targets, meeting the CCCs and other Executive Board-approved organizational strategies, and the national development priorities of programme countries, by providing the necessary policy, programme, operational and management guidance and oversight to country offices. Headquarters and regional offices also contribute to partnership-building; to policy development, including in the areas of United Nations reform and coherence and emergency preparedness, response, recovery and risk reduction; and to strengthening the position of UNICEF as a global knowledge leader for children. The accountabilities of these offices are embodied in the biennial office management plans, which are aligned with overall corporate strategies and development and management results frameworks. Headquarters and regional offices report on achievements through the preparation of annual reports and annual regional analysis reports, which include key performance indicators to measure progress.

### ***Staff accountability***

28. Managers at all levels of the organization are expected to provide their staff with the appropriate authority, resources and tools to enable them to assume responsibility and be accountable for fulfilling their duties. Staff, in turn, 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 regulatory frameworks, rules and regulations. Staff are equally expected to keep themselves informed of all relevant information pertaining to their roles, such as regulations, rules, policies, procedures and standards, and for sharing their own professionally acquired knowledge as and when appropriate. Knowledge and information sharing is a cornerstone of organizational excellence, as it enables staff to continuously further their professional development while contributing to fulfilling the mandate of UNICEF.

29. All staff members are expected to carry out their tasks and conduct themselves at all times in accordance with the United Nations Staff Regulations and Rules, the Standards of Conduct for the International Civil Service (2001) and UNICEF human resources policies and procedures. This entails staff members' behaving in a manner consistent with their status as international civil servants and conducting themselves with integrity and with the interests of UNICEF in mind. UNICEF places great emphasis on learning, awareness and positive self-regulation, and reminds staff of their joint responsibility to be vigilant against unethical and inappropriate behaviour in the workplace, in accordance with the UNICEF zero-tolerance policies on fraud, harassment and abuse of authority. The corollary of this responsibility is the assurance that any individual reporting misconduct or cooperating in good faith with duly authorized audits and investigations is protected in UNICEF from retaliation.

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

30. UNICEF is engaged in a process of continuous improvement to strengthen its capacity to achieve results for children and women. Organizational programme, operations and management policies, procedures and tools are reviewed and revised to reflect evolving strategies, to incorporate lessons learned, and to adopt best practices. In recent years, reviews and evaluations have been carried out to help improve areas, such as business processes, human resources and supply functions, and partnerships with civil society. These reviews enable UNICEF to ensure that the architecture of the accountability framework is up-to-date and relevant to the functions, roles and responsibilities of the organization and its staff members at all levels.

31. In late 2005, UNICEF launched a review to assess and enhance the organization's adaptive capacity in the changing development and humanitarian environment, to harness emerging opportunities and to maximize delivery on strategic commitments. The organizational review of UNICEF validated ongoing efforts to strengthen the capacity of UNICEF to deliver on its commitments and to accentuate the strategic focus on achieving results for children and women. As a result of the review, UNICEF has initiated another cycle of organizational improvement, which aims to sharpen programme focus, formulation and strategy; realign structures and systems to maximize the delivery of results; position UNICEF as a global knowledge leader for children; enhance partnerships for greater results; and refocus management practices on performance.

32. Current organizational improvements include the development of a risk management framework to empower managers and staff to make risk-informed decisions in meeting their accountabilities. Programming policies and practices are being revised to make UNICEF programmes more dynamic, strategic and responsive to the needs of children and women in national development contexts. Organizational performance management tools, mechanisms, and key performance indicators are being strengthened for assessing, measuring and evaluating efficiency and results of programmes at all levels. Business processes are being improved to streamline and simplify the way UNICEF does its work. New recruitment, individual performance management and capacity development strategies and tools are being launched to identify new and emerging talent, and further strengthen existing human resources across the organization. A strategy for knowledge and content management is being developed with the systems and tools to capitalize on

knowledge resources and help to position UNICEF as a global knowledge leader for children. Internal communication systems in UNICEF are being strengthened to improve effective communication among staff to promote a shared understanding of the organization's vision and staff engagement in the achievement of results for children and women. A global strategy for collaborative relationships and partnerships is being developed to reinforce the capacity of UNICEF to engage in and leverage these interactions to achieve greater results for children and women. A single enterprise resource planning software application system is being designed and implemented to provide UNICEF with an organization-wide platform to manage its business processes.

33. In line with its commitment to cultivate a culture of ethics, integrity and transparency, UNICEF established its Ethics Office in 2007. The UNICEF Ethics Programme consolidates and complements several existing arrangements designed to ensure the highest ethical standards, such as the policy on the prevention of harassment, sexual harassment and abuse of authority, the anti-fraud policy and related learning programmes. The Ethics Office is also the custodian of the Whistleblower Protection Programme<sup>7</sup> and the Financial Disclosure Programme, aimed at encouraging reporting and increasing transparency. Recognizing that fostering a common understanding of integrity and accountability is key to preventing compliance infringements, UNICEF places the greatest emphasis on increasing awareness through various learning activities in the area of ethics and staff conduct.

### **III. The UNICEF oversight system**

34. Accountability in UNICEF is underpinned by a comprehensive oversight system which comprises a set of mechanisms by which independent internal and external bodies assure the Executive Director, the Executive Board and other stakeholders that there is an effective internal control system in place. While in the past oversight was synonymous with compliance with legislative and regulatory frameworks, its scope has been continuously expanded so that it could become an integral part of effective management excellence. Thus oversight includes evaluation of programme delivery, efficient utilization of resources, and adherence to professional and ethical standards. The various oversight mechanisms of UNICEF aim to assess compliance with the accountability framework and are a cornerstone of the organization's prevent-react-respond mechanism regarding fraud, mismanagement and malpractice.

#### **A. Principles and attributes of effective oversight**

35. UNICEF financial regulations and rules state that the Executive Director is authorized, responsible and accountable for overseeing all aspects of operational, managerial and financial activities in UNICEF. In accordance with the relevant financial regulations and rules,<sup>8</sup> the Executive Director may delegate such authority to authorized UNICEF staff.

<sup>7</sup> See CF/EXD/2007-005 Rev.1 of 16 January 2008.

<sup>8</sup> UNICEF Financial Regulation 12.1 and Rules 112.4.

*Attributes of effective oversight*

36. The Executive Board, the Executive Director and senior management are ultimately responsible for ‘setting the tone at the top’ for what is considered the appropriate, ethical, responsible, efficient and effective conduct expected of all UNICEF staff. Such clear messages from senior management not only reinforce an organizational culture that transcends regulatory compliance but also pervade all facets of managerial practices, policies and operations as the foundation for effective oversight.

37. *Risk management.* Through a systematic application of enterprise risk analysis, management is responsible for continuously monitoring and reviewing changes in the environment in which UNICEF operates; progress and constraints in achieving results; financial management and reporting; audit findings; and findings from major reviews and evaluations.

38. *Continuous improvement and lessons learned.* Oversight processes are an essential part of continuous efforts to improve programme and resource management in UNICEF. They provide crucial information and insight into what works well and what requires additional attention in both programme delivery and operations, thus functioning as an efficient management tool to enable better results delivery, improved performance and coherence within the United Nations system, in accordance with the TCPR.

39. *Single audit principle.* As set forth in the Secretary-General’s report on independent audits and managements reviews of 10 November 1993 (A/48/587), the Board of Auditors — the external auditor of UNICEF — is solely responsible for conducting audits of UNICEF. The Board of Auditors is the exclusive external auditor of the accounts and financial statements of UNICEF. The Executive Board may further request the external auditors to carry out specific examinations and issue separate reports on the results.

40. *Anti-fraud policy.* UNICEF has adopted a zero-tolerance anti-fraud policy, which sets out the organization’s policy and procedures relating to fraud.<sup>9</sup> The anti-fraud policy applies to staff members, consultants and other non-staff personnel at UNICEF, as well as institutional contractors. UNICEF will investigate all credible allegations of fraud or in cases where UNICEF has been the victim of a fraud because of actions by a supplier or civil society partner (including National Committee for UNICEF partners). The policy is an elaboration of the principles set out in the Charter of the United Nations, the United Nations Staff Regulations and Rules, Standards of Conduct for the International Civil Service, and the other documents that guide the conduct of UNICEF personnel.

41. *Financial disclosure.* As part of its firm commitment to increased transparency, the UNICEF ethics programme includes a financial disclosure programme, where staff members fulfilling the criteria are obliged to annually file financial disclosure statements, in accordance with General Assembly resolution 60/238 of 23 December 2005; Staff Regulations 1.2 (m) and (n); and UNICEF Executive Directive “Financial Disclosure and Declaration of Interest Statements” of 26 February 2007 (CF/EXD/2007-002).

---

<sup>9</sup> Anti-Fraud Policy of 26 September 2006 (CF/EXD/2006-009).

42. *Protection from Retaliation.* UNICEF is firmly committed to a working environment where integrity, transparency and ethical behaviour are not only encouraged but enforced. Hence, a whistle-blower protection policy is in place on protection against retaliation for reporting misconduct or for cooperating with duly authorized audits, investigations and other oversight activities (CF/EXD/2007-005 Rev.1 of 16 January 2008). This policy provides protection against retaliation for individuals who report misconduct, provide information in good faith on alleged wrongdoing, or cooperate with a duly authorized audit, inspection or other oversight activity.

## **B. Oversight roles and responsibilities**

43. The UNICEF oversight system serves to provide the Executive Board and the Executive Director with analysis and recommendations on the management of the organization and the fulfilment of their respective oversight functions.

### ***The Executive Board***

44. The oversight roles and responsibilities of the Executive Board, established by General Assembly resolutions 57 (I) of 1946 and 48/162 of 1994, describe the responsibility of the Executive Board as “providing inter-governmental support to and supervision of the activities of each fund or programme in accordance with the overall policy guidance of the General Assembly and the Economic and Social Council, in accordance with their respective responsibilities set out in the Charter, and for ensuring that they are responsive to the needs and priorities of recipient countries”. Additional oversight roles are defined through General Assembly mechanisms, such as the TCPR.

45. The functions of the Executive Board are further detailed in paragraph 22 of General Assembly resolution 48/162: (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; (c) ensure that the activities and operational strategies of UNICEF are consistent with the overall policy guidance set forth by the Assembly and the Council in accordance with their respective responsibilities set out in the Charter of the United Nations; (d) monitor the performance of UNICEF; (e) approve programmes, including country programmes, as appropriate; (f) decide on administrative and financial plans and budgets; (g) recommend new initiatives to the Council and through the Council to the General Assembly; (h) encourage and examine new programme initiatives and (i) submit to the Council, at its substantive session, annual reports which could include recommendations, where appropriate, for improving field-level coordination. The Executive Board is also mandated by the General Assembly, through the TCPR resolution (62/208, paragraph 140), to ensure that UNICEF takes appropriate action to implement relevant recommendations.

46. The Executive Board, in exercising its own accountability and oversight responsibilities effectively 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 for the purposes provided, and management is fulfilling the objectives set by the policy makers.

***The Executive Director***

47. The Executive Director is responsible for the management of UNICEF and is accountable to the Executive Board for all phases and aspects of the management and implementation of UNICEF activities.

**C. Institutional mechanisms**

48. Oversight in UNICEF entails (a) measures taken to ensure that all programme activities and organizational units of the organization are subject to independent oversight in accordance with professional standards, taking into account best practices; (b) the outcome of independent oversight work is regularly communicated to the relevant parties concerned with a view to exercising mutual accountability in performing their roles; and (c) management actions are taken to remedy shortcomings and implement oversight recommendations.

49. Oversight has two dimensions, organized institutionally through (a) independent external oversight (Board of Auditors, Joint Inspection Unit (JIU) and the Audit Advisory Committee) and (b) independent internal oversight (Office of Internal Audit, Evaluation Office and Ethics Office).

**(i) Independent external oversight*****The United Nations Board of Auditors***

50. The oversight roles and responsibilities of the United Nations Board of Auditors are set forth in General Assembly resolution 74 (1) of 7 December 1946 and in the rules and procedures adopted at the 49th regular session of the Executive Board (30 June-1 July 2005), and amended at the 35th special session of 7 December 2005. The external auditor of the accounts of the United Nations funds and programmes, in accordance with article VII of the United Nations Financial Regulations, conducts independent audits and issues a report 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) compliance of transactions with the Financial Regulations and legislative authority; and (c) such information as the Board of Auditors deems necessary with regard to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the organization.

***The Joint Inspection Unit***

51. The oversight roles and responsibility of the JIU are set forth in General Assembly resolutions 2150 (XXI) of 4 November 1966 and 2360 (XXII) of 19 December 1967 and extended thereafter under General Assembly resolutions 2735 (XXV) A of 17 December 1970 and 2924 (XXVII) B of 24 November 1972. By its resolution 31/192 of 22 December 1976, the General Assembly decided to establish the JIU as a standing subsidiary organ and approved its statute, with effect from 1 January 1978. In its resolution 60/258, the General Assembly reaffirmed the role of the JIU as the only external oversight body mandated to conduct evaluations, inspections and investigations system-wide. Its reports are submitted to the General Assembly and the governing bodies of the specialized agencies, funds and programmes of the United Nations. When considering the Executive Director's



annual report to the Economic and Social Council, the Executive Board also reviews a note from the secretariat on the follow-up and implementation of JIU recommendations.

### ***The Audit Advisory Committee***

52. The primary role of the Audit Advisory Committee is to advise the Executive Director and to inform the Executive Board on the conduct of management responsibilities, taking into consideration the UNICEF Financial Regulations and Rules and the United Nations Staff Regulations and Rules as well as directives, policies and procedures applicable to UNICEF. The responsibilities of the Audit Committee cover the independent review of the functioning of the UNICEF oversight system, including steps taken by management to monitor and mitigate exposure to risk; the review of the quality and integrity of UNICEF accounting and reporting practices and systems of control; the review of compliance with applicable regulations, rules and ethical standards, and Executive Board decisions; the review of the effectiveness of the internal and external audit processes; and the review of any material weaknesses and the monitoring of compliance by management with corrective action plans. In addition, the Audit Advisory Committee assesses the programme of work of the Office of Internal Audit, the resources required to implement the programme of work and makes recommendations to the Executive Director and informs the Executive Board in that regard. The Audit Advisory Committee submits its annual report to the Executive Director which will be included in the annual report of the Office of Internal Audit that is presented to the Executive Board. The chairperson of the Audit Advisory Committee will be invited to attend the Executive Board session when the annual report is presented.

53. The five members of the Audit Advisory Committee are external to UNICEF and are appointed by the Executive Director, who also designates a Chairperson among the five members. The term of office for members is two years, renewable once.

### **(ii) Independent internal oversight**

54. The Director of Internal Audit, the Director of the Evaluation Office and the Principal Adviser, Ethics, report to the Executive Director with the purpose of independently advising management. The office of internal audit and the evaluation office report to the Executive Board independently on their findings and concerns.

### ***Office of Internal Audit***

55. The authority and independence of the Office of Internal Audit are established in Financial Rule 112.42 of the UNICEF Financial Regulations and Rules. With due regard for the need for full operational independence of the audit function, the Director of Internal Audit (a) establishes the annual work plan of the office; (b) submits reports to senior management; and (c) submits an annual report to the Executive Board on its activities, on systemic weaknesses identified in audits, actions taken by management to implement audit recommendations, and other significant issues as deemed appropriate.

56. The Office of Internal Audit provides three principal services: audit, advice, and investigation. Audit and advisory services are specific components of the professional practice of internal auditing. Investigation services are not a component

of internal auditing. However, in UNICEF, the Office of Internal Audit is responsible for the provision of investigation services and supervision of investigation activities related to known and suspected cases of fraud, corruption, and other forms of mismanagement within and associated with UNICEF. Transgressions may be reported by staff and others through a hotline and other facilities to enable staff and others to report any instances of misconduct, such as wrongdoings, malfeasance, fraud, corruption, mismanagement, workplace harassment, sexual harassment, and abuse of authority. Investigations are conducted independently and findings are submitted to the Division of Human Resources or the Division of Finance and Administration for appropriate action.

57. The Charter of the Office of Internal Audit,<sup>10</sup> which defines its purpose, authority, policies and procedures, has been approved by the Executive Director in consultation with the Audit Advisory Committee.

### *Evaluation Office*

58. The purpose of the evaluation function, as stated in the UNICEF Evaluation Policy (E/ICEF/2008/4), is to ensure that UNICEF has timely, strategically focused and objective information on the performance of its policies, programmes and initiatives to produce better results for children and women. It fosters institutional learning and strengthens evidence-based decision-making and advocacy, transparency, coherence and effectiveness.

59. Evaluation should be distinguished from other functions in the UNICEF oversight spectrum, while recognizing that evaluation findings both draw from and inform the products of the other oversight functions in UNICEF. Evaluation is distinct from inspection, investigation and audit, particularly in its focus on programmatic performance. Evaluation differs from monitoring, which forms a part of management's accountability for self-assessment and reporting. The UNICEF Evaluation Policy calls for the findings of evaluations and related studies to be provided to senior management with particular attention paid to the relevance of learning for policy development and the improvement of institutional processes. Evaluation findings, recommendations and lessons learned, as well as management responses and action plans will be made public to all stakeholders concerned.<sup>11</sup>

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

61. The Executive Director ensures compliance with the evaluation policy across the organization, and safeguards the integrity of the evaluation function and its independence. The Executive Director appoints the Director of the Evaluation Office, ensuring that there is no conflict of interest in employment and that the Director has the final say on the contents of all evaluation reports issued by the Evaluation Office. The Executive Director ensures that sufficient resources and

---

<sup>10</sup> OIA Charter, CF/EXD/2005-004 of 24 February 2005.

<sup>11</sup> UNICEF Evaluation Policy, E/ICEF/2008/4.

capacity for evaluation are provided, and that senior management responds to and utilizes evaluation results. Reports on evaluation from the Executive Director to the Executive Board are given in the annual report as well as the biennial reports on the evaluation function.

### ***Ethics Office***

62. The UNICEF Ethics Office was established in 2007 and reports directly to the Executive Director. The Principal Adviser on Ethics was appointed in 2008. The terms of reference for the Ethics Offices of all United Nations funds and programmes are outlined in the Secretary-General's bulletin (ST/SGB/2007/11), including the collaboration among the Ethics Offices under the guidance of the United Nations Ethics Officer.<sup>12</sup>

63. The Principal Adviser on Ethics is appointed for a term of five years and is subsequently ineligible to hold any other post in UNICEF after his or her term expires. The Principal Adviser is responsible for (a) formulating, reviewing and disseminating ethics-related policies, and providing guidance related to all ethical issues at the workplace (such as conflicts of interest or outside activities), in accordance with the common standards of conduct prescribed for all United Nations staff members; (b) upon receiving complaints of retaliation, making a prima facie determination as to whether the allegations warrant further investigation, in accordance with the UNICEF whistle-blower protection policy (CF/EXD/2007-005 Rev.1 of 16 January 2008) and referring cases where such a determination is made to the Office of Internal Audit for further investigation; (c) raising awareness on ethical standards and expected behaviour of UNICEF staff through learning and relevant communication media; (d) managing the financial disclosure programme in accordance with Executive Directive on financial disclosure and declaration of interest statements of 26 February 2007 (CF/EXD/2007-002), to ensure that staff understand and comply with the financial disclosure requirements and objectives; (e) guiding staff, in confidence, on workplace ethical behaviour and standards, including ethics-related policy and practice issues, conflict of interest, financial disclosure and protection against retaliation; and (f) advocating the promotion of ethics within UNICEF.

64. The Principal Adviser on Ethics provides the Executive Director with an annual report on his or her work, key elements of which are also presented to the Executive Board in the Executive Director's annual report. 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.

## **D. Professional standards for internal oversight**

65. Professional standards continue to evolve in order to keep pace with the changing environment; where appropriate, UNICEF will adhere to the evolving standards.

<sup>12</sup> To be read in conjunction with ST/SGB/2005/22: Ethics Offices — establishment and terms of reference.

***Audit standards***

66. The UNICEF Office of Internal Audit (OIA) adheres to the International Standards for the Professional Practice of Internal Auditing, promulgated by the Institute of Internal Auditors, which “provide guidance for the conduct of internal auditing at both the organizational and individual auditor levels. These are the result of careful study, consultation and deliberation about the basic principles for providing internal audit services”,<sup>13</sup> as interpreted and adopted in June 2002 by the representatives of the internal audit services of the United Nations and multilateral financial organizations, the policies of UNICEF and the United Nations, and the UNICEF guiding principles. In subscribing to the standards of the Institute of Internal Auditors, UNICEF auditors are expected to adhere to a code of conduct and adopt certain performance standards against which their work is evaluated.

67. The OIA maintains a rigorous quality assurance process to review all draft audit reports and associated materials for conformity to quality standards. Quality assurance is further undertaken through independent periodic peer reviews to assess the mandate, structure, activities and resources against best practices in the internal audit industry.

68. The OIA formulates its audit plans based on a risk assessment. The risk assessment methodology for country office audits conducted by OIA takes into account quantitative factors, such as resource allocation or procurement volume, and qualitative factors, such as the local environment or past audit results. Consistent with the organization’s view that audits are an important and valuable management tool, the most important task of an internal auditor is to work proactively with a remediation mindset to support UNICEF in achieving its mandate.

***Investigation standards***

69. The investigation function in UNICEF has been strengthened by the appointment of several trained and certified investigators, enabling swifter response to allegations. UNICEF conducts investigations in accordance with the internationally accepted standards, adopted by the third Annual Conference of International Investigators in 2001 and in conformity with the due process principles, as laid down in Chapter X of the United Nations Staff Regulations and Rules.

***Evaluation standards***

70. Evaluation in UNICEF is governed by the UNICEF evaluation policy approved by the Executive Board (E/ICEF/2008/4) at the first regular session of 2008 (decision 2008/4) and is consistent with the United Nations Evaluation Group norms and standards for evaluations in the United Nations. Those standards relate to independence, transparency, ethics, impartiality, quality, timeliness and utility. The programme of work on evaluations is approved by the Executive Board, and the Director of the Evaluation Office is solely responsible for the content of reports.

---

<sup>13</sup> For further details please see the IIA website: <http://www.theiia.org>.

*Ethical standards*

71. UNICEF ethical standards for the integrity and expected behaviour of staff and consequences for non-compliance has its foundation in the United Nations Staff Regulations 10.1 and 10.2, Chapter X of the United Nations Staff Rules and the Standards of Conduct for the International Civil Service. These are further elaborated in Chapter 15 of the UNICEF Human Resources Policy and Procedure Manual, as regards due process rights of staff members in the event of allegations of misconduct and disciplinary procedures. Further theme-specific guidance is provided by the whistle-blower protection policy and the anti-fraud policy.

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

72. In light of the decentralized, multilateral and demand-driven nature of its mandate, UNICEF employs a solid results-based management system for oversight reporting to (a) support the effective management, monitoring and reporting of country-, regional- and headquarters-based programmes; (b) provide senior management and the Executive Board with performance data for accountability purposes, organizational learning, and decision-making; and (c) provide an evidence-based foundation for communicating the results of UNICEF-supported programmes to the Executive Director, the Executive Board and other stakeholders. This creates the basis for oversight reporting of UNICEF to its key stakeholders as part of its accountability system.

73. Furthermore, specific standing items and reporting requirements derived from Executive Board decisions prescribe the various reporting requirements of UNICEF to the Executive Board. Such items include:

- Annual report to the Economic and Social Council;
- Annual report of the Executive Director;
- Progress report on the implementation of the recommendations of the Board of Auditors on UNICEF accounts;
- Annual report on the evaluation function, including the programme of work for the Evaluation Office;
- Annual report of the Office of Internal Audit;
- Management responses to evaluation and internal audit reports;
- Consideration and approval of country programme documents;
- Midterm reviews of country programmes;
- Midterm review of the MTSP;
- Report of the Advisory Committee on Administrative and Budgetary Questions on UNICEF submission for the biennial budget.

## **F. Procedures for disclosure of internal audit report**

74. In accordance with UNICEF Financial Regulation 12.1, the Executive Director is responsible and accountable to the Executive Board for all phases and aspects of UNICEF activities, and internal audit reports are an essential tool for discharging this responsibility and accountability (UNICEF Financial Rule 112.42). UNICEF internal audit reports are confidential and may only be disclosed, in whole or in part, in accordance with certain procedures. Recognizing the value of internal audit reports as management tools to improve the capacity of country offices, any disclosure of such reports must always be exercised with the greatest extent of discretion to protect the legitimate rights of the programme country.

75. The 2007 second regular session of the United Nations System Chief Executives Board for Coordination (CEB) endorsed the recommendation on the disclosure of internal audit reports, providing for “disclosure to Member States, respecting the management prerogatives of executive heads and subject to conditions and criteria to be defined within the context of an organization policy that should not be applied retroactively” (CEB/2007/2, paragraph 50).

76. Accordingly, UNICEF will disclose internal audit reports to Member States in the context of their oversight responsibility by following the procedures below as well as additional procedures contained in the Executive Board decision related to this report. These procedures will not be applied retroactively:

(a) Written requests for access to internal audit reports should include the reason and purpose for the request and an affirmation to adhere to the procedures of disclosure. Information disclosed shall be kept confidential;

(b) Internal audit reports shall be made available at the Office of Internal Audit for viewing on a voluntary basis and without prejudice to the privileges and immunities of the United Nations, including its subsidiary organs. No copies of the internal audit reports shall be made;

(c) In a particular case, where certain information deemed particularly sensitive relates to third parties or a country, government or administration; or could compromise pending action; or where such is likely to endanger the safety or security of any individual, violate his or her rights or invade his or her privacy, the internal audit report may be redacted, or withheld in extraordinary circumstances, at the discretion of the Office of Internal Audit.

## **IV. Next steps**

77. The UNICEF accountability system explained in this document sets out the comprehensive frameworks by which accountability and oversight are undertaken in the organization. As a part of the wider organizational improvement process, UNICEF will endeavour to build on these conceptual frameworks by developing practical guidance and tools that promote a deeper understanding of accountability and oversight by managers and staff. Within this process, UNICEF will carry out an internal review of the functions, roles and responsibilities of offices at headquarters, regional and country levels. This will serve to further clarify the chains of responsibility, authority and accountability within UNICEF; strengthen the

organization's holistic approach to manage and control risks; reinforce the existing results-based management framework; and assess the impact of the overall organizational improvement process on the way UNICEF undertakes its work. A comprehensive assessment framework will also be developed to measure progress in the Accountability System.

---