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Annual report of the Executive Director

Report on the enhanced accountability framework of UNOPS

Summary

The UNOPS accountability framework has been strengthened through insights gained from a benchmarking exercise against the updated Joint Inspection Unit reference accountability framework (JIU/REP/2023/3). This exercise identified key areas for improvement and alignment with best practices, resulting in a more robust and responsive system. The enhanced framework reinforces the delivery of UNOPS mandate, promotes ethical conduct, and ensures responsible decision-making at all levels of the organization.

Looking ahead, UNOPS will continue to strengthen its accountability system by integrating lessons learned from its own experience, drawing insights from other United Nations organizations, and adapting to evolving best practices. Starting in 2026, annual progress reports on accountability will be presented to the Board.

Elements of a decision

The Executive Board may wish to take note of the progress made, the enhancements to the accountability framework, and plans to continue to strengthen the UNOPS accountability system, as described in the present report.



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I. Introduction

1. Accountability refers to the obligation of the organization and its personnel to be answerable for their decisions, actions and use of resources. It is a cornerstone of good governance, ensuring that authority comes with responsibility and transparency. In essence, an appropriate accountability framework allows UNOPS to uphold implementation of its mandate with integrity and to deliver results transparently that can withstand internal and external scrutiny, thereby maintaining and enhancing the trust of UNOPS stakeholders.
2. At the annual session 2024, the Executive Board requested in decision 2024/21 that UNOPS assess its accountability framework against the updated 2023 Joint Inspection Unit (JIU) reference accountability framework, as presented in the JIU report on the review of the accountability frameworks in the United Nations system organization (JIU/REP/2023/3) and adjust the Accountability framework, as needed, by the annual session 2025.
3. The first UNOPS accountability framework was formalized in 2008 to drive accountability, risk management and assurance processes. It was integrated into the delegation of authority framework in 2018, and an Executive Operational Instruction on delegation of authority and accountability framework was promulgated. After 2018, there has only been minor updates.
4. The gap analysis against the JIU reference accountability framework provided a structure to fundamentally review both the content and the implementation of the accountability framework in UNOPS.
5. This report presents the enhanced accountability framework, in response to the Executive Board's request to support UNOPS in delivering its mandate, fostering ethical conduct, and ensuring responsible decision-making at all levels of the organization.

Purpose of the enhanced accountability framework

6. The UNOPS accountability framework is designed to strengthen governance through clear lines of responsibility and transparency in all aspects of UNOPS operations. To UNOPS external stakeholders, the primary purpose is to ensure that UNOPS remains a trusted and effective partner, delivering sustainable development solutions within its mandate while upholding the standards of integrity, efficiency and impact and adhering to United Nations values.
7. Within UNOPS, this framework aims to support ethical decision-making, appropriate risk management, responsible financial stewardship, and consistent performance evaluation, fostering a culture of accountability across all levels of the organization.

II. Elements of the enhanced accountability framework

8. UNOPS accountability framework comprises four elements:
 - definition of accountability;
 - accountability compact;
 - accountability system; and
 - structures and processes that strengthen accountability, such as the three lines model.
9. UNOPS accountability framework covers all aspects of the JIU reference accountability framework (see annex for mapping). Furthermore, each of the benchmarks in

the JIU paper has been mapped to the UNOPS accountability system and will be addressed as part of the ongoing work on continuously strengthening the accountability system.

10. UNOPS accountability framework supplements the financial regulations and rules, the legislative framework, and the code of ethics.

11. The upcoming annual progress report that will be presented to the Executive Board beginning in 2026 will concentrate on providing updates on the functionality, advancement, and maturity of the accountability system.

III. Definition of accountability

12. UNOPS adopts the definition of accountability outlined in General Assembly resolution 64/259.

Definition of accountability

13. 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 honouring their commitments, without qualification or exception. Accountability includes:

- (a) achieving objectives and high-quality results in a timely and cost-effective manner;
- (b) fully implementing and delivering on its mandate in compliance with all resolutions, regulations, rules and ethical standards;¹
- (c) verifiable, objective, accurate and timely reporting on performance results;
- (d) responsible stewardship of funds and resources;
- (e) all aspects of performance, including a clearly defined system of rewards and sanctions; and
- (f) due recognition of the important role of the oversight bodies and in full compliance with accepted recommendations.

IV. The accountability compact

14. The accountability compact aims to provide a clear answer to the question of who is accountable, to whom and why. It has two sub-components, focused on:

- the objective of the compact (the ‘what’ and ‘how’) represented by the accountability principles, the levels of accountability, the accountability and responsibilities at an individual level; and
- the stakeholders involved (the ‘who’).

15. The UNOPS accountability compact formalized in this accountability framework establishes a framework for ethical leadership, transparency and decision-making across all levels of the organization. It reflects UNOPS commitment to upholding the highest standards of integrity, financial stewardship and operational excellence in line with United Nations values and international best practices. It defines clear expectations for performance,

¹ UNOPS personnel shall comply with the duties and responsibilities set out in the Charter of the United Nations, the United Nations staff regulations and rules, the standards of conduct for the International Civil Service (as defined, from time to time, by the International Civil Service Commission) and with other relevant instruments in the UNOPS legislative framework.

compliance, alignment to commitments, such as the Sustainable Development Goals, and corrective actions in cases of non-compliance or breaches.

16. By adhering to this compact, UNOPS reinforces its culture of accountability, strengthens trust with partners and donors, and seeks efficient delivery of high-quality projects that positively impact communities worldwide.

17. The following accountability principles outline the key commitments and expectations underpinning the accountability framework.

UNOPS accountability principles

- (1) **Leadership commitment and accountability culture.** UNOPS leaders shall actively champion accountability principles and foster a culture of transparency, integrity, accountability, continuous learning, zero tolerance for misconduct and zero tolerance for inaction. All UNOPS personnel shall take responsibility for their own actions or omissions and be accountable for how they collaborate and for their interdependence with others to effectively and efficiently fulfil the UNOPS mandate;
- (2) **Clear roles, responsibilities and accountability for results and outcomes.** Every UNOPS personnel and contracted third parties (consultants, suppliers, implementing partners, grantees, etc.) shall be accountable for making informed, timely and responsible decisions, ensuring alignment with UNOPS mandate, strategic plan and results framework. Accountability is upheld by clearly defined roles and responsibilities; structured and transparent decision-making and escalation processes made in alignment with strategic objectives; consistent and timely performance oversight and consequence management when needed; and effective communication across the organization;
- (3) **Formal delegation of authority.** Decision-making authority is clearly defined, documented and made available within UNOPS, including when such authority may or may not be delegated. Such decision-making authority is granted, accounting for the need to ensure appropriate oversight of risks, appropriate segregation of duties between different functions, and the ultimate objective to maintain financial and operational integrity. This includes ensuring separation of key duties and responsibilities in authorizing, processing, recording and reviewing transactions to prevent conflicts of interest; strengthening internal controls; and improving financial stewardship;
- (4) **Stakeholder engagement and responsiveness.** In line with its mandate, UNOPS actively engages with Governments, donors, local communities and beneficiaries to deliver sustainable and impactful solutions. Through respectful, transparent, timely communication and participatory decision-making, UNOPS helps ensure its operations are responsive to diverse situations, fostering trust, alignment and operational effectiveness. UNOPS personnel actively seek guidance from UNOPS leaders,² if they become aware of actions by a third party (consultants, suppliers, implementing partners, grantees, etc.) contracted by UNOPS that are not aligned with UNOPS values;

² UNOPS leaders encompass seeking guidance from line managers or relevant functions.

- (5) **Risk, opportunity and cost-benefit considerations in decision-making.** Risk management is an integral part of organizational processes and decision-making to help ensure that financial sustainability, risks and opportunities are considered in strategic planning, operations, and project management, enabling decisions to be taken within UNOPS mandate and stated risk appetite. Decisions should be based and documented on the best available information, while acknowledging uncertainties and limitations. Decision-making considers both opportunities and challenges, allowing for context-sensitive and responsible actions;
- (6) **Transparency.** In accordance with its information disclosure policy, UNOPS makes 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;
- (7) **Reliable and verifiable performance monitoring and reporting to support decision-making.** Performance of partnerships, projects, portfolios and programmes is managed through regular monitoring and reporting on results (financial, outputs, outcomes and impacts) and financial sustainability;
- (8) **Resilience and business continuity.** UNOPS ensures business continuity by proactively identifying potential disruptions, implementing resilience measures, and safeguarding personnel, operations and organizational reputation. Accountability is upheld through effective incident response, crisis management and transparent reporting on business continuity measures.

Levels of accountability

18. The UNOPS accountability system has three main levels of implementation: organizational, operational, and individual accountability.

Organizational accountability

19. As an organization, UNOPS (through its Executive Director) is accountable to the Executive Board for management and implementation in accordance with the strategic plan, including institutional results and resources set out in the biennial budget estimates. UNOPS is also accountable to demonstrate that all work done by the organization has been conducted in accordance with agreed regulations, rules, policies and procedures, and operating standards, and to report fairly and accurately on performance results vis-à-vis mandated roles and plans.

20. The resolutions arising from the quadrennial comprehensive policy review of operational activities for development of the United Nations system, along with the Executive Board-approved strategic plans and the UNOPS results framework, form the foundation of the organization's accountability to Member States. In turn, Member States are accountable to their citizens and project beneficiaries for achieving development goals and priorities. Management expectations around accountability are communicated at all levels, starting from the Executive Director.

21. UNOPS will continue to engage with the repositioned United Nations development system at the global, regional and country levels, and implement the Management and Accountability framework.

22. As a member of the United Nations Security Management System (UNSMS), UNOPS commits to responsibilities and accountabilities outlined in the UNSMS framework of accountability and associated UNSMS policies and guidelines. To further support implementation of UNSMS, UNOPS has its own internal security policy, which outlines individual responsibilities based on function.

Operational accountability

23. Operational accountability in UNOPS ensures that its activities, resources and processes are managed efficiently, effectively, transparently and in alignment with United Nations regulations, financial principles and development objectives. UNOPS collaborates with a wide range of partners, including United Nations organizations, donor Governments, host Governments, multilateral development banks, private sector entities, and civil society organizations, to deliver projects that create impact.

24. Oversight mechanisms are in place at both the project and portfolio levels to ensure alignment with strategic objectives. At the project level, internal monitoring, risk assessments, and where relevant independent evaluations help track performance and recommend improvements. At the portfolio level, regional and global oversight assess project performance, resource allocation and impact, ensuring consistency and effectiveness across operations.

25. UNOPS ensures accountability in project delivery through structured project management frameworks, monitoring systems and transparent reporting. Each project starts with clear objectives and performance indicators, allowing progress to be tracked against scope, quality, timeline and budget. Regular monitoring, documentation and where relevant independent evaluations supported by structured management processes enable UNOPS to focus on tangible results, outputs, outcomes and impact.

26. To enhance transparency, UNOPS publishes financial and operational data, including project expenditures, via the International Aid Transparency Initiative, ensuring stakeholders can track funding use and project outcomes. In procurement, UNOPS adheres to general United Nations procurement principles – best value for money; fairness, integrity and transparency; effective competition; and the best interest of UNOPS and its clients. It upholds supplier accountability by offering independent reviews of procurement decisions, debriefings for unsuccessful bidders, and a formal challenge process.

27. Stakeholder engagement and feedback are central to UNOPS accountability. From project planning through implementation, UNOPS actively involves clients, donors and beneficiary communities, with special attention to marginalized groups. This ensures projects are locally owned, relevant and responsive to needs. Performance is tracked through progress reports, site visits, quality assurance and independent evaluations, with regular stakeholder updates to maintain effectiveness.

28. UNOPS is committed to continuous improvement, systematically evaluating and enhancing processes, performance and service delivery to ensure long-term efficiency, effectiveness and sustainability.

Individual accountability

29. UNOPS ensures appropriate delegation of authority to managers to ensure delivery of organizational commitments, while ensuring adherence to UNOPS values, principles,

standards, policies and procedures. Based on the concept of mutual accountability, managers are to provide adequate resources and appropriate tools, and delegate appropriate levels of authority to personnel.

30. Staff and other personnel are to utilize these resources, tools and authority in an effective and efficient manner, in accordance with the UNOPS legislative framework, to achieve objectives and results.

31. Personnel must take individual steps to be informed of organizational policies, procedures and standards defined by the organization. It is the duty of the individual personnel to exercise defined responsibilities appropriately, with a clear understanding of the consequences, and to explain and justify to the official who conferred the authority the results achieved and the manner in which the authority was exercised. Individuals (including managers) in UNOPS are accountable to the organization for expected ethical and professional conduct, and to their managers for how they discharge the authority delegated to them in delivering agreed performance results and budgets. The performance of individuals is assessed and discussed through the continuous performance management process.

Accountability and responsibility at an individual level

32. In UNOPS, accountability and responsibility should be clearly distinguished. Some tasks can be delegated, but accountability will remain, as illustrated by the table below.

Table I. Responsibility and accountability at an individual level

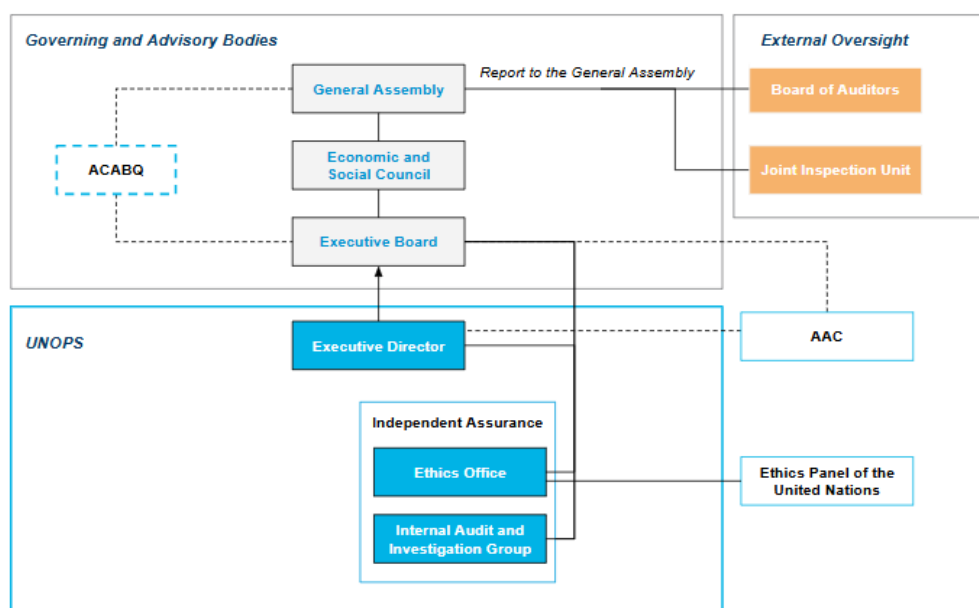
	Responsibility	Accountability
Obligation	The obligation to complete specific tasks or duties within a role to agreed quality and standard. Obligation to report on progress to the accountable party.	The obligation to stand to account for decisions, outcomes and consequences of those tasks.
Scope	Task-focused: Assigned at an individual or team level to execute work to agreed quality and standard.	Impact focused: Ensures the work delivers the expected results, aligns with UNOPS mandate, and complies with United Nations and UNOPS regulations and rules.
Ownership	Can be shared across teams, units or individuals.	Rests with a designated individual or leadership level (final decision maker).
Delegation	Responsibilities can be delegated and linked to meeting a related corporate target.	Accountability cannot be delegated: the accountable party remains answerable for the outcome.
Enforcement	Performance reviews focus on whether assigned tasks were completed and performed to the expected standards.	Performance reviews and oversight mechanisms ensure the accountable party answers for the results, quality, and compliance, in accordance with UNOPS legislative framework and United Nations values.

Mapping of key stakeholders and the reciprocal responsibilities

33. UNOPS operates in a dynamic and complex global environment, engaging with a diverse range of stakeholders, including governing bodies and external stakeholders.

Governing bodies

Figure I. Overview of the governing and advisory bodies of UNOPS



34. The Executive Board is the governing body of UNOPS. The Executive Director is accountable to the Secretary-General of the United Nations and the Executive Board for all aspects of the implementation of UNOPS mandate and strategy.

35. UNOPS reports its operations to the Executive Board, which also reviews and approves its administrative and financial plans and budgets. In addition, the Executive Board establishes the financial regulations governing the financial management, while the Executive Director establishes the financial rules. All UNOPS policies must be consistent with the financial regulations and rules.

36. The Advisory Committee on Administrative and Budgetary Questions (ACABQ) is a subsidiary body of the General Assembly, responsible for reviewing and providing expert recommendations on financial, budgetary and administrative matters. It examines the United Nations proposed budget, assesses financial implications of resolutions, and reviews reports from oversight bodies to enhance transparency and efficiency. ACABQ also evaluates funding requests for peacekeeping and special political missions, ensuring cost-effective resource allocation.

37. Oversight is further provided by the United Nations Board of Auditors and the Joint Inspection.

- **United Nations Board of Auditors.** The Board of Auditors conducts independent audits of United Nations organizations, including UNOPS, and reports directly to the General Assembly. It assists UNOPS leadership in achieving financial

statement certification and audits UNOPS financial compliance. UNOPS submits biannual reports on the implementation of Board of Auditors recommendations;

- **Joint Inspection Unit:** As the only independent external oversight body of the United Nations system, the JIU evaluates cross-cutting issues and drives organizational reforms. UNOPS has participated in the JIU since 1976 and reports on the implementation of its recommendations to the Executive Board.

External stakeholders

38. UNOPS operates within a framework of reciprocal accountability with its key stakeholders, including donors, implementing partners and beneficiaries. Each group plays a distinct role in ensuring that UNOPS delivers efficient, transparent and impactful projects while adhering to United Nations regulations and development priorities.

- Donors provide funding for agreed project objectives, holding UNOPS accountable for the effective and ethical use of resources, while UNOPS ensures financial transparency, results-driven implementation, and compliance with donor requirements;
- Implementing partners, such as United Nations organizations, non-governmental organizations, Governments and the private sector, are responsible for project execution, adhering to agreed standards and reporting progress. In turn, UNOPS provides technical oversight, risk management, and capacity-building support to ensure successful delivery;
- Beneficiaries – communities and individuals directly impacted by projects – are integral to ensuring that initiatives meet local needs. They participate at different stages of planning, feedback and long-term sustainability, while UNOPS ensures responsiveness, inclusivity and accountability in service delivery.

39. This reciprocal accountability strengthens governance, enhances development impact, and reinforces trust between UNOPS and its stakeholders.

Table II. Reciprocal accountabilities of UNOPS and its key external stakeholders

Type of external stakeholders	UNOPS accountabilities to stakeholders	Stakeholder accountabilities to UNOPS
Donors	<ul style="list-style-type: none"> • Deliver high-quality, result and impact driven projects that align with donor priorities and development objectives. • Provide timely and accurate financial and performance reports, including use of funds and the resulting outputs, outcomes and impacts. • Comply with donor agreements, donor regulations (as applicable), United Nations and UNOPS regulations and rules. • Engage with donors on emerging risks, challenges and lessons learned to continuously improve implementation. 	<ul style="list-style-type: none"> • Ensure clear strategic priorities, expectations for project outcomes and funding. • Engage in oversight and governance. • Promote harmonization and coordination with other funding partners to maximize development objectives.
Implementing partners	<ul style="list-style-type: none"> • Ensure clear agreements, roles and expectations for project implementation. • Distribute funds, technical oversight and risk management support. • Adhere to legal and financial standards. • Monitor and evaluate project execution to ensure compliance with ethical, legal and financial standards. 	<ul style="list-style-type: none"> • Ensure clear agreements, roles and expectations. • Technical knowhow and risk management • Ensure projects meet quality and compliance standards. • Ensure transparent reporting and alignment with donor requirements and development goals.
Beneficiaries and affected populations	<ul style="list-style-type: none"> • Engage beneficiaries in project planning, implementation and monitoring to ensure alignment with local needs and priorities. • Effective delivery of projects and services that meet agreed objectives. • Adhere to legal and financial standards. • Provide accessible grievance and feedback mechanisms to ensure accountability and responsiveness. 	<ul style="list-style-type: none"> • Engage actively in project design, implementation and feedback on processes. • Use and maintain the project deliverables. • Participate in capacity building efforts to ensure long-term sustainability and local ownership.

V. The accountability system

The components of the accountability system

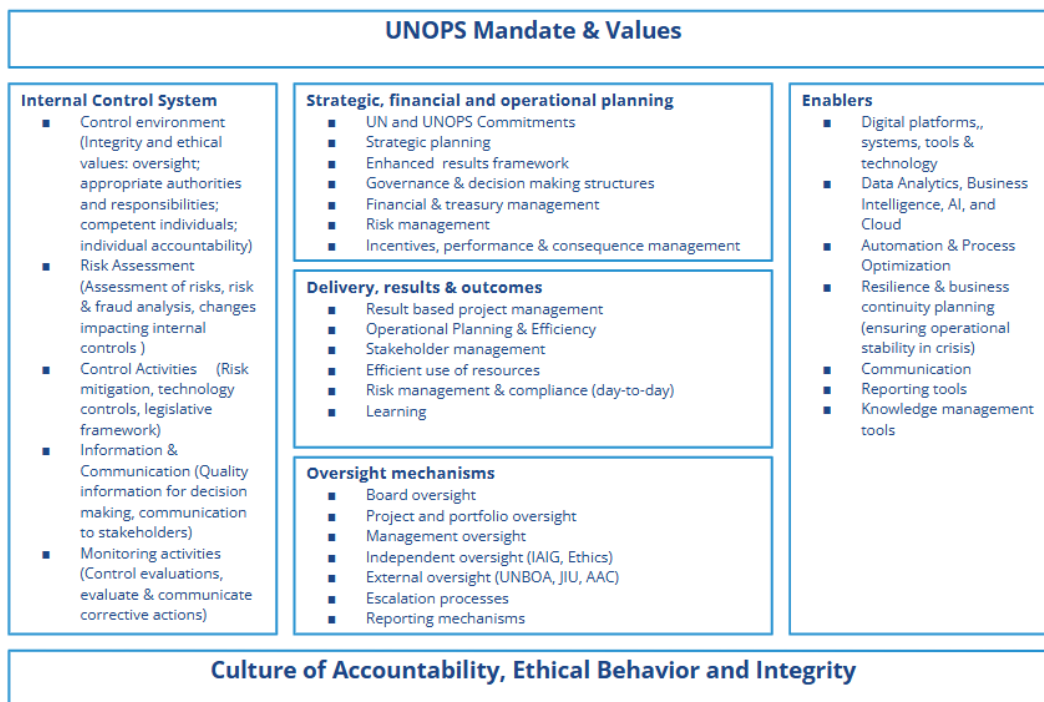
40. The UNOPS accountability system comprises seven interconnected components that work together to enhance organizational effectiveness and ensure alignment with its strategic goals:

- (1) UNOPS mandate and values;
- (2) Strategic, financial and operational planning;
- (3) Delivery, results and outcomes;

- (4) Internal control system;
- (5) Enablers;
- (6) Culture of accountability, ethical behaviour and integrity; and
- (7) Oversight mechanisms.

41. The figures below demonstrate how the seven components are interrelated and overall represent “what you need to know” about how UNOPS operates.

Figure II. The seven components of the UNOPS accountability system



UNOPS mandate and values

42. As a self-financing organization, UNOPS is mandated to expand implementation capacity across peace and security, humanitarian and development efforts. Through its project services, UNOPS enables partners in the United Nations and beyond to accelerate the achievement of the Sustainable Development Goals.

43. The mandate for implementation was reaffirmed by the General Assembly in the preambular paragraphs of its [resolution 65/176](#) of 20 December 2010:

Reaffirming also the role of the United Nations Office for Project Services as a central resource for the United Nations system in procurement and contracts management as well as in civil works and physical infrastructure development, including the related capacity development activities.

Recognizing the potential for value-adding contributions that the United Nations Office for Project Services can make in providing efficient, cost-effective services to partners in the areas of project management, human resources, financial management and common/shared services.

44. The Executive Director is tasked with ensuring that the mandate is executed with the highest standards of efficiency, competence and integrity. This responsibility includes managing resources, achieving results, and maintaining accountability to Member States.

UNOPS values

45. Driven by values of respect, integrity, professionalism and accountability, UNOPS pledges to remain true to its mandate and the ideals and principles of the United Nations.

Description of the accountability system components

46. At its core, the accountability system is anchored in the UNOPS mandate, which, alongside legal commitments, governance frameworks, and risk appetite, shapes the strategic, financial and operational planning. The process is guided by the priorities of Member States and is subject to the oversight and approval of the Executive Board, ensuring that resources are allocated and objectives are set in alignment with organizational goals and accountability expectations.

47. UNOPS measures success through its delivery, results, and outcomes, ensuring that resources are utilized effectively to create meaningful impact for beneficiaries. Proactive risk management and continuous performance evaluation help the organization stay on track, optimize resource use, and achieve its mission.

48. Successful implementation relies on well-defined roles and responsibilities that align with the organization's mandate and strategic planning processes. Clearly established individual accountabilities ensure that each team member takes ownership of their individual contributions while collaborating and reinforcing collective organizational accountability.

49. The internal control system, aligned with COSO principles,³ provides a structured framework for sound decision-making and effective resource stewardship. It supports the identification, assessment, and mitigation of risks; safeguards assets; and ensures compliance with the legislative framework. By embedding clear control activities, fostering accountability, and promoting transparent communication, the system enables personnel to operate confidently within their roles, reducing the likelihood of errors, mismanagement, or non-compliance.

50. Enablers support operational efficiency by equipping personnel with tools and training needed to achieve organizational goals. These include, among others, the use of data, information technology and knowledge-sharing.

51. A strong culture of accountability, ethical behaviour and integrity forms the foundation of the system, ensuring that decisions are made with transparency and in alignment with UNOPS values. Mechanisms such as whistleblower protection and robust governance practices reinforce both individual and institutional responsibility, helping to safeguard trust and uphold integrity. Psychological safety is prioritized across the organization, with managers setting the tone through open, proactive dialogue.

52. Oversight mechanisms ensure accountability at all levels, including project and portfolio oversight. Reporting mechanisms cascade information to ensure effective

³ The COSO principles refer to the Committee of Sponsoring Organizations of the Treadway Commission, which provides a structured approach to designing, implementing and evaluating internal controls in organizations.

management oversight. Additionally, escalation processes shall be in place to handle critical risks and performance issues, ensuring timely interventions and corrective actions.

53. Independent oversight is conducted by the Internal Audit and Investigations Group and the Ethics Office. External oversight is conducted by the United Nations Board of Auditors, the Joint Inspection Unit, and the Audit Advisory Committee.

54. The accountability system is further strengthened through stakeholder engagement, proactive risk management, and a commitment to continuous learning and adaptation. Together, these elements ensure that UNOPS remains mission-driven, resource-efficient and integrity-focused, ultimately delivering sustainable impact.

VI. Structures and processes that strengthen accountability

Three lines model

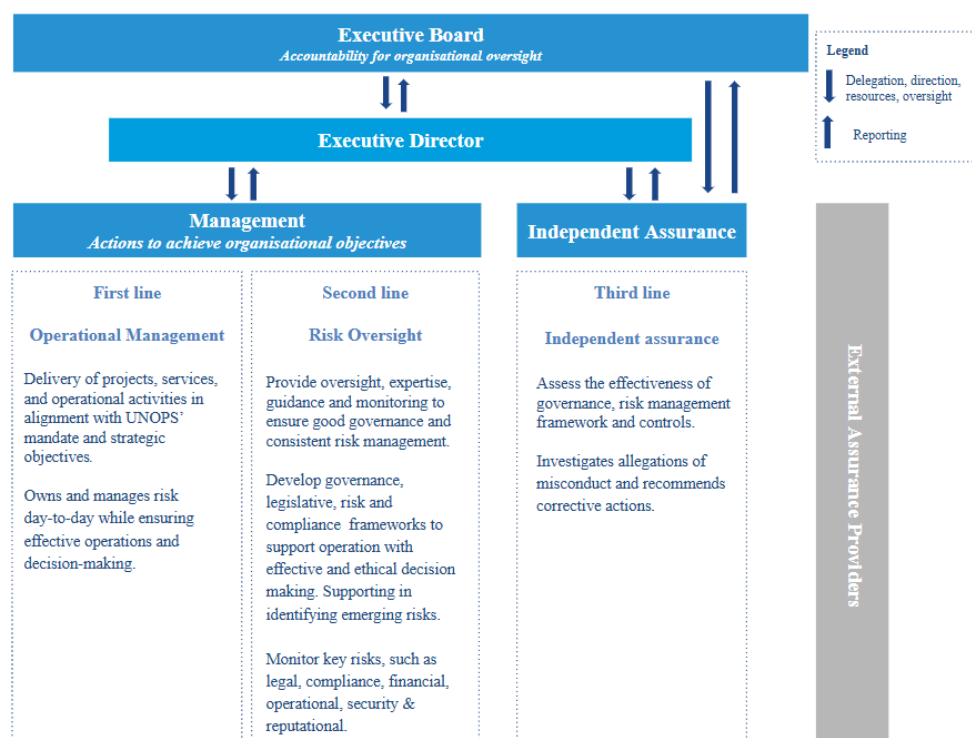
55. The three lines model (or the three lines of defence model) is a widely used framework for risk management, governance, and internal control in organizations. It helps define and structure roles and responsibilities to ensure effective risk management, compliance, oversight and accountability.

56. UNOPS (similar to other United Nations organizations) adheres to the three lines model promulgated by the Institute of Internal Auditors as a reference framework. The three lines model brings the following benefits:

- Strengthened oversight and accountability across operations, oversight and assurance levels, along with clear roles and responsibilities;
- Enhanced transparency and governance, fostering trust with donors, partners and stakeholders;
- Effective risk management, ensuring compliance with United Nations and UNOPS regulations and rules and donor expectations;
- Protects reputation and credibility by addressing risks and inefficiencies proactively;
- Alignment with international standards and best practices.

57. The figure that follows illustrates the three lines model at UNOPS.

Figure III. The three lines model at UNOPS



58. In the three lines model, first-line roles are primarily responsible for the delivery of projects, services and operational activities in alignment with UNOPS mandate and strategic objectives. The first line owns and manages risk while ensuring effective operations and decision-making. They are accountable for applying risk management and control processes in day-to-day activities and ensuring compliance with UNOPS regulations and rules and wider commitments. These roles encompass regional and country offices, project teams and operational units, including support functions that directly manage delivery and risks within their areas of responsibility.

59. Second-line roles provide oversight, expertise, guidance and monitoring to ensure good governance and effective, systematic and consistent risk management. The second line develops frameworks for governance, policies, risk management, internal control and compliance. In addition, they support operations with effective and ethical decision-making, including risk mitigation measures and consideration of emerging risks. The second line monitors key risks, such as legal, compliance, financial, operational, security and reputational risks at a portfolio/corporate level.

60. The third-line role is performed by the independent functions within UNOPS: the Internal Audit and Investigations Group (IAIG) and the Ethics Office.

61. The purpose of IAIG is to strengthen UNOPS ability to create, protect and sustain value by providing the Executive Board and UNOPS management with independent, risk-based, and objective assurance and investigation. The Ethics Office (in the context of its third-line role) handles allegations of retaliation.

Decision-making authorities and committees

62. A well-structured governance approach ensures that decision-making authorities are clearly defined, transparent and aligned with UNOPS mandate and strategic objectives. Decision-making follows a delegated authority model, ensuring that responsibilities are assigned based on expertise, accountability and risk considerations.

63. To uphold strong governance, decision-making bodies (committees, boards, review bodies, panels and other bodies) must meet the following key requirements:

- **Defined mandates and responsibilities.** Each governance body should have a clear purpose, scope and decision-making authority, ensuring accountability and alignment with organizational goals;
- **Risk and compliance considerations.** Decisions should adhere to established policies and risk management principles;
- **Segregation of duties.** Individuals who have been materially involved in the development of a decision or recommendation should not formally review or approve it. Where complete segregation is not feasible, the member must declare a conflict of interest and take appropriate steps to withdraw from the decision-making process;
- **Stakeholder engagement.** Decision-making should consider input from relevant stakeholders, ensuring well-informed and balanced outcomes;
- **Transparency and documentation.** All decisions should be recorded in relevant UNOPS systems, justified and made accessible to relevant stakeholders, ensuring clarity and traceability;
- **Escalation and review mechanisms.** Complex or high-risk decisions should follow structured escalation processes, allowing for oversight and timely intervention when necessary.

64. Committees and decision-making bodies should operate within this structured framework, ensuring that governance remains robust, accountable and aligned with best practices. By adhering to these principles, UNOPS maintains effective oversight and decision-making integrity across all levels of the organization.

Limited scope frameworks supporting the accountability framework

65. To reinforce accountability, UNOPS operates within a set of limited scope frameworks that provide specific guidance on key governance areas. These frameworks complement the broader accountability system by establishing clear expectations, responsibilities and control mechanisms.

66. Key frameworks and policies supporting the accountability framework include:

- **Delegation of authority policy.** Defines decision-making powers at various levels, ensuring that responsibilities are assigned appropriately while maintaining oversight and accountability;
- **Enterprise risk management.** Provides a structured approach to identifying, assessing and mitigating risks, ensuring that decision-making is informed and aligned with the organization's risk appetite;

- **Internal control framework.** Establishes controls to safeguard resources, prevent fraud and ensure compliance with policies, enabling efficient and effective operations;
- **Compliance framework.**⁴ Supports the organization's commitment to preventing misconduct such as fraud, bribery, sexual exploitation and abuse, corruption, money laundering and financing of terrorism, among other risks, through communication and training on those key compliance risks and through identification, assessment and mitigation of emerging risks;
- **Oversight policy.** Defines mechanisms for oversight, including independent review, internal audits, and investigations, ensuring that financial integrity and standards of conduct are upheld.

67. These frameworks and policies work in unison to provide structured guidance, ensuring that decision-making, risk management and compliance processes are robust, transparent and aligned with UNOPS strategic objectives. By integrating these targeted policies into the broader accountability system, UNOPS strengthens its governance, operational resilience and integrity.

Monitoring and reporting mechanisms

68. Monitoring and reporting are key elements of the UNOPS accountability framework, ensuring that all personnel continue to operate with transparency, compliance and efficiency as operations and projects evolve. These mechanisms apply to everyone at UNOPS, from project teams to senior leadership, supporting both daily and long-term decision-making, including revisiting past decisions when the context requires.

69. Key requirements for monitoring and reporting:

- **Evidence-based reporting for decision-making.** Reliable data and timely reporting are the foundation for informed decisions that align with UNOPS strategic goals and operational needs;
- **Clarity and responsible communication.** Clear and accurate reporting, ensuring all personnel and Member States, donors and partners have visibility of progress, potential challenges and results;
- **Risk management and control.** Identifying and addressing risks on a continuous basis – whether legal, compliance, financial, operational, security or reputational – requires personnel to address risk in a structured manner, highlighting key risks, the approach to mitigating actions and areas of decision. Escalation should take place as and when required;
- **Compliance and governance.** Each and every individual at UNOPS is responsible for adhering to the UNOPS legislative framework, the culture of accountability, ethical behaviour and integrity. Exceptions to policy should arise only in exceptional circumstances and must be properly justified, documented and approved through established governance channels, with monitoring and reporting in place;

⁴ The compliance framework includes a policy on due diligence.

- **Continuous improvement and learning.** Insights from monitoring and reporting drive organizational learning, helping to refine processes, enhance efficiency and strengthen resilience.

VII. Results from the gap analysis against JIU benchmarks

70. The results reflect the collective evaluation of UNOPS current status, strategic needs and organizational aspirations, including general observations and recommendations.

Background and approach to the gap analysis

71. The key findings presented below have been analysed to assess their implications for strengthening accountability across the organization in alignment with its future vision. Improving governance, systems and processes will be central to this effort. Implementation of these findings will be regularly monitored and progress reported annually to the Board.

Key findings

72. Key findings from the gap analysis include:

- **UNOPS needs to strengthen its accountability framework.** Establishing a clear and coherent accountability framework, including a well-defined definition of accountability, application of the three lines model, clearly articulated roles and responsibilities, a systematic approach to a clear accountability system, organizational, operational and individual accountabilities, and defined decision-making authority across the organization;
- **Oversight mechanisms need to be further formalized.** Implementing a structured system for accountability, oversight and monitoring to ensure robust line of sight. This should include formalized decision-making – such as committees, risk escalation, clear reporting lines, and oversight of deliverables at a project and portfolio level – and ensure consistent implementation;
- **Decision-making and reporting need to be strengthened.** Strengthening risk-informed decision-making by clarifying the link between the strategic plan and related implementation plans, while enhancing reporting processes to ensure information is appropriately cascaded throughout the organization. This approach will improve the timeliness of information, enhance visibility and empower decision-makers. Key developments will include accountability for decision-making, implementing robust data governance, improving data quality and accessibility, and integrating reliable quantitative and qualitative metrics into performance tracking and reporting. UNOPS is actively strengthening these initiatives through the Process Innovation and Digitalization Programme, which complements efforts to enhance of the accountability framework;
- **A clear risk appetite statement is required.** Combining a clear risk appetite with the enterprise risk management framework should clarify what is allowed (or not) across UNOPS, including risk escalation processes. This will support the ability to make risk-informed decisions and critical judgements within the risk appetite of UNOPS;

- **Policy development and implementation need standardizing.** Implementing a coherent system for policy development, rollout, training and monitoring will ensure consistency and effectiveness and enhance UNOPS ability to adapt to changing needs and effectively implement policies that clearly lay out mandatory requirements, as they may be amended from time to time with clear exception management. UNOPS is currently updating the financial regulation and rules and policies under its legislative framework, which will include the delegation of authority policy, the internal control framework and the risk management framework, and their alignment with the accountability framework;
- **Performance and consequence management need to strongly support accountability culture.** Effective performance management is essential for addressing underperformance and reinforcing accountability at both the individual and organizational levels. The performance management approach should include clear consequence management, constructive feedback mechanisms, and open dialogue about failures and delivery quality – all aimed at fostering continuous improvement and a culture of learning. UNOPS is currently reviewing its performance management system, offering an opportunity to strengthen these elements. In parallel, UNOPS should continue taking swift action when IAIG identifies misconduct by employees or partners.

73. Addressing these areas will:

- **Enhance transparency and accountability.** A robust accountability framework will promote transparency, clarity and a shared understanding of roles and responsibilities;
- **Improve efficiency and effectiveness.** Clearer processes and systems will streamline operations, improve decision-making, and enhance UNOPS ability to deliver on its commitments;
- **Foster a culture of learning and improvement.** A culture of continuous improvement will encourage learning from failures, promote innovation, and enhance the organization's capacity to adapt to changing needs.

74. UNOPS commitment to the Process Innovation and Digitalization Programme initiative demonstrates a proactive approach to addressing data management, governance and systems. This initiative, combined with the current comprehensive review of the accountability framework, will contribute significantly to achieving the organization's goals and strengthening its impact.

VIII. Planned actions and next steps

75. An accountability handbook will be developed as a comprehensive guide and go-to-document on governance for use by all UNOPS personnel. This handbook will provide an overview of the key components of the accountability system, serving as a valuable resource for all stakeholders interested in UNOPS governance and oversight structures. Given the evolving nature of accountability, the mechanisms outlined in the handbook will be subject

to ongoing review and refinement to ensure it remains relevant and effective. The accountability handbook is scheduled for launch in the fourth quarter of 2025.

76. As part of UNOPS commitment to maintaining a robust and adaptive accountability system, the accountability framework outlined in this report will be reviewed as needed, and at least once every five years. Moreover, the limited-scope frameworks – including delegation of authority, enterprise risk management, internal control framework, compliance and oversight – will be assessed and updated to ensure alignment with the accountability framework.

77. Work will continue to address the gaps from the analysis against the JIU reference accountability framework.

78. Starting in 2026, UNOPS will introduce a dedicated annual progress report on the accountability system, which will be presented to the Executive Board. This report will track the functionality, evolution and maturity of the accountability framework, providing updates on governance enhancements, oversight mechanisms, and performance monitoring. By institutionalizing regular reporting, UNOPS aims to strengthen transparency, improve decision-making, and ensure continuous accountability improvements across the organization.

IX. Conclusion

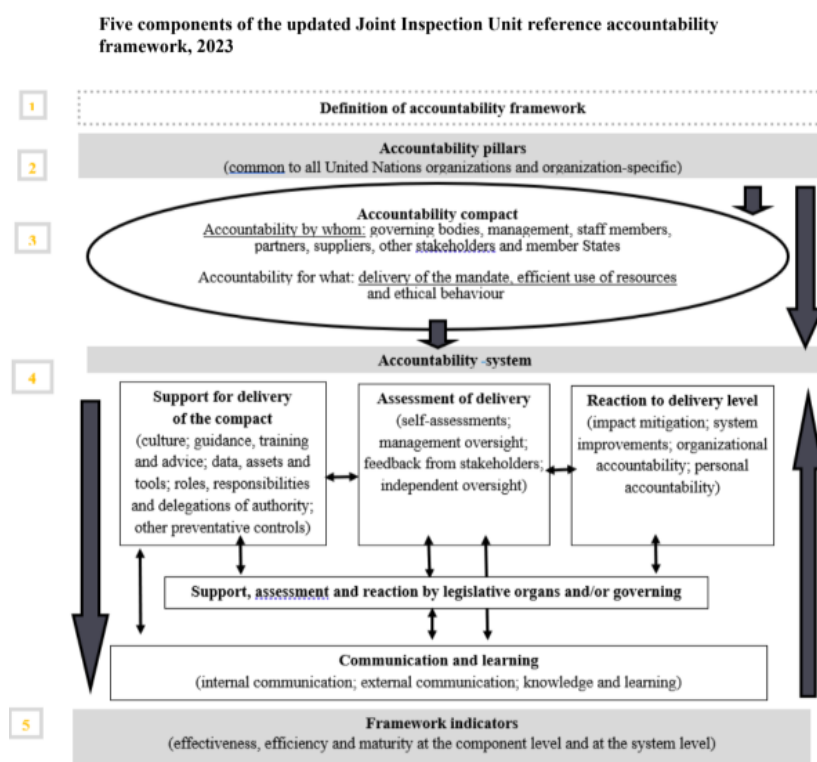
79. The Executive Board may wish to take note of the progress made, the enhancements to the accountability framework, and plans to continue to strengthen the UNOPS accountability system.

Annex. Mapping UNOPS against JIU reference accountability framework

80. This appendix provides a structured comparison between the UNOPS accountability framework and the JIU reference accountability framework, as presented in figure V of the JIU report (JIU/REP/2023/3): Review of accountability frameworks in the United Nations system organizations.

81. The JIU reference accountability framework offers a model for analysing how accountability is conceptualized and operationalized within United Nations entities. It identifies five interrelated components that, together, form a comprehensive approach to accountability. These components cover the foundations, formal commitments, practical mechanisms, and evaluative measures that define and support accountability in an organizational context.

Figure IV. JIU reference accountability framework



Source: JIU, established on the basis of an analysis of good practices and JIU recommendations on accountability-related topics and a review of existing United Nations system accountability frameworks.

82. Table III provides a transparent, side-by-side comparison of these five components against the corresponding UNOPS accountability framework.

Table III. Comparison between the JIU reference accountability framework and UNOPS corresponding components

JIU reference accountability framework	Description	Corresponding UNOPS components
Definition of accountability framework (Component 1)	A stand-alone, publicly available document or statement that defines accountability, its principles, and scope within the organization.	Elements of the enhanced accountability framework (chapter II) Definition of accountability (chapter III)
Accountability pillars (Component 2)	Foundational elements such as legal instruments, governance mandates, strategic frameworks, and high-level decisions that establish accountability expectations	The accountability system (chapter V) <ul style="list-style-type: none"> • UNOPS mandate and values • The strategic, financial and operational planning component of the accountability system
Accountability compact (Component 3)	Clear articulation of roles, responsibilities, and expectations of accountability among individuals and organizational units.	The accountability compact (chapter IV)
Accountability system (Component 4)	The mechanisms and processes in place to implement and ensure compliance with accountability commitments, including performance monitoring and risk management.	The accountability system (chapter V)
Framework indicators (Component 5)	Defined metrics and benchmarks that enable assessment of the effectiveness and efficiency of the accountability framework.	The accountability system (chapter V) covered under <ul style="list-style-type: none"> • Strategic, financial and operational planning • Oversight • Enables