Assessment of UNDP's Accountability Framework

Executive Board Annual Session 2025

Introduction

UNDP's Accountability System, comprised of an Accountability Framework and Oversight Policy, was approved by the Executive Board in 2008. It underscored the commitment of UNDP to results and risk-based performance management, as well as the shared values and culture of accountability and transparency. It also articulated the role of oversight functions to provide assurances to the Executive Board and Administrator that functional systems of internal controls are in place.

In 2023, the JIU published a report on the Review of Accountability Frameworks in United Nations System Organizations. This report presented an updated reference accountability framework, which includes 24 benchmarks against which agencies could rate their own framework to identify areas of strength and weakness.

In the 2024 Annual Session of the Executive Board, UNDP was directed to assess its accountability framework against the JIU reference accountability framework and update the policy as relevant by the 2025 Annual Session of the Executive Board.

This paper presents UNDP's assessment of its accountability framework against the JIU reference accountability framework. While the JIU also recommended the UN adopt a UN accountability framework maturity model, this has yet to be developed by the UN system. As a result, this paper presents an assessment against the JIU's recommended benchmarks.

Annex 1 includes the updated Accountability Framework and Oversight Policy, which was revised to reflect changes and improvements made since the framework was first approved in 2008. This includes new policies, corporate commitments, initiatives to strengthen and support accountability, and changes in the development context such as UNDS reform.

I. Self-Assessment of UNDP's Accountability System vs. the JIU Benchmarks

This section presents UNDP's self-assessment of UNDP's Accountability System *vis-a-vis* the JIU's updated benchmarks. Some of the benchmarks relate to the text of the agency's accountability framework and related accountability system policy (Annex 1), and others relate to standard tools and practices in the organization. The policy was updated, in part, in response to reviewing the JIU's reference accountability framework.

The assessment of the maturity stages in UNDP of each JIU Accountability Framework benchmarks, where: Level 1 = Initial; Level 2 = Developing; Level 3 = Established; Level 4 = Advanced; Level 5 = Leading

Foundational 1. Existence of an accountability framework: Level 4, Advanced 2. Accountability pillars: Level 4, Advanced 3. Accountability compact objectives: Level 5, Leading 4. Accountability compact stakeholders: Level 4, Advanced			
Supporting delivery of the accountability compact	**Assessing Delivery**	**Reacting to the level of delivery**	**Communication and learning**
5. Culture: Level 4, Advanced 6. Guidance, training and advice: Level 4, Advanced	10. Self-assessments: Level 3, Established 11. Management oversight: Level 4, Advanced	14. Impact mitigation: Level 4, Advanced 15. System improvements: Level 4, Advanced	18. Internal communication: Level 3, Established 19. External communication: Level 4, Advanced

7. Data, assets and tools; Level 5, Leading 8. Roles, responsibilities, delegations of authority and other legal agreements: Level 4, Advanced 9. Other preventative controls: Level 4, Advanced	12. Feedback from stakeholders: Level 4, Advanced 13. Independent oversight: Level 5, Leading	16. Organizational accountability: Level 5, Leading 17. Individual accountability: Level 4, Advanced	20. Knowledge and learning: Level 4, Advanced
21. Support, assessment and reaction by legislative organs or governing bodies: Level 5, Leading 22. Effectiveness indicators: Level 4, Advanced 23. Efficiency indicators: Level 4, Advanced			

Description of UNDP's performance against each benchmark

JIU Benchmark 1: Existence of an accountability framework. A clear, stand-alone framework for accountability is in place.

UNDP's assessment of benchmark 1: Level 4: Advanced. UNDP has a clear, stand-alone framework for accountability in place. This framework was approved by the Executive Board in 2008, which is published in UNDP's publicly-available Programme and Operations Policies and Procedures (Accountability System Policy | United Nations Development Programme) as the Accountability System policy. It is kept updated to reflect evolving changes in the organization. The policy includes a clear definition of accountability and is owned by the Administrator with the Executive Office as custodian of the document. The accountability system policy document includes key components of accountability and references to other limited-scope accountability frameworks, such as the internal control framework. It is the umbrella document for all governance, risk management and control frameworks.

JIU Benchmark 2: Accountability pillars. The legal commitments made, or key decisions taken at the highest level of the organization that influence the design and implementation of the accountability framework (referred to as "accountability pillars") are clearly mapped, understood and regularly reassessed.

UNDP's assessment of benchmark 2: Level 4: Advanced. The legal commitments and key decisions taken at the highest level are clearly mapped, understood and regularly assessed in the accountability system and its accountability framework and oversight policy. The Charter of the United Nations, the Standards of Conduct for the International Civil Service, and the United Nations Sustainable Development Cooperation Framework are all incorporated, along with decisions of the Executive Board and key policies that underpin the accountability framework.

Recent updates to the Accountability System policy related to the accountability pillars and legal commitments includes:

a) New paragraph outlining the legal foundation of the organization, including the General Assembly resolutions that created the organization and the application of the UN Charter, the International Civil Service Commission Standards of Conduct for the international civil service, and the Convention on the Privileges and Immunities of the United Nations.
b) References to UNDP issuing letters of appointment to its staff members to which the United Nations Staff Regulations and Rules apply.
c) Reflection of changes stemming from the United Nations Development System Reform
d) Updated Financial Regulations and Rules to reflect UNDP's adoption of the International Public Sector Accounting Standards (IPSAS) in 2012. The Accountability Framework clarifies that UNDP's financial management and administration of activities are conducted further to its Financial Regulations and Rules, approved by the Executive Board, as well as Executive Board decisions on specific matters.

JIU Benchmark 3: Accountability Compact Objectives. Accountability is defined in relation to three objectives (referred to as "accountability compact objectives"), which are pursued consistently – implementation of the organization's mandate, efficient use of resources and ethical behavior.

UNDP's assessment of benchmark 3: Level 5: Leading. Accountability compact objectives are clearly referenced throughout the document and include a) the implementation of mandate through the delivery of development results; b) the efficient use of resources by delivering according to UNDP's Financial Regulations and Rules (FRRs), Executive Board decisions and organizational policies and procedures; and c) promotion of ethical behaviour including reference to the code of ethics and the standards of conduct in the international civil service.

Updates to the accountability system and oversight mechanism policy include reference to numerous policies that have been put in place since 2008 to strengthen ethical behavior, including:

- Preventing fraud and any diversion of resources for unauthorized purposes (references were made in the original accountability framework, but this has been strengthened in the update, including UNDP's zero tolerance for all forms of fraud and corruption)
- Ensuring anti-money laundering and countering the financing of terrorism (AML-CFT)
- Preventing Sexual Exploitation and Abuse and Sexual Harassment (PSEAH)
- Ensuring zero tolerance for any form of discrimination, harassment, or abuse of authority
- Ensuring safeguards for people and the environment
- Ensuring protection against retaliation for reporting misconduct or cooperating with a duly authorized audit or investigation
- Ensuring the wellbeing of staff and other personnel
- Making all necessary efforts to reduce security risks for personnel
- Promoting transparency while protecting individuals' data privacy
- Strengthening internal control systems to enhance risk management (ERM)

Updates also reference accountabilities for delivering development results with partners, defined by the Strategic Plan, Regional Programme Documents, Country Programme Documents and the United Nations Sustainable Development Cooperation Framework. The UNDP Financial Regulations & Rules establish UNDP's accountabilities with respect to UNDP resources and UNDP-administered resources.

The policy has also been updated to describe mechanisms in place to monitor and help ensure the delivery of accountability compact objectives, including how accountability is maintained across the organization for effective performance, responsible stewardship and ethical behaviour.

JIU Benchmark 4: Accountability Compact Stakeholders. The accountability framework clearly identifies all relevant stakeholders of the organization (referred to as "accountability compact stakeholders"), clarifying who is accountable to whom and why, recognizing that some forms of accountability may originate from decisions of the organization and may not be rooted in legally binding obligations.

UNDP's assessment of benchmark 4: Level 4: Advanced. Mutual accountabilities of the organization, the Executive Board, the Administrator, staff and non-staff personnel, programme country governments, implementing partners, funding partners and affected individuals and communities are all explained in the UNDP accountability framework. This includes who they are accountable to, and for what.

Relevant programming documents and agreements articulate obligations for stakeholders including the national programme government, implementing partners, responsible parties, partner UN agencies, affected communities and other relevant stakeholders. These are anchored in the accountability framework and oversight mechanism policy.

JIU Benchmark 5: Culture. The organization has a strong culture that supports and encourages commitment to the delivery of the accountability compact by all the relevant stakeholders and supports prompt and fair action following significant under-delivery of the compact.

UNDP's assessment of benchmark 5: Level 4: Advanced. The core values of the organization are clearly established and include accountability, integrity, transparency, mutual respect, professionalism, results orientation. UNDP's Code of Ethics is clearly stated, along with the UNDP legal framework for addressing non-compliance with UN Standards of Conduct. There is no tolerance for inaction when this is violated. UNDP has an Ethics Office, with robust whistleblower reporting channels for fraud, abuse harassment and other types of misconduct, and OAI investigates credible allegations received through these and other mechanisms. 'Tone at the top' is cited as an attribute of effective oversight and is aligned with the expectation for adherence to ethical standards. There are ongoing initiatives and training to raise awareness and underscore the importance of maintaining an ethical culture.

JIU Benchmark 6: Guidance, Training and Advice. All relevant stakeholders are provided with adequate guidance, training and advice to enable them to achieve the three objectives of the accountability compact.

UNDP's assessment of benchmark 6: Level 4: Advanced. UNDP has a coherent process for issuing new policies and procedures within the context of its regulatory framework, which is stated in the policy on Managing Prescriptive Content. Policies, procedures and frameworks are aligned with relevant technical best practice, such as ISO 31000 for Enterprise Risk Management, as well as the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and the Institute of Internal Auditors' Three Lines Model for internal control. The resource implications are assessed and presented to management before final approval. All policies and procedures are publicly accessible in a user-friendly portal called UNDP Programme and Operations Policies and Procedures (popp.undp.org).

Standard templates for different types of legal agreements with stakeholders are available in the platform for programme and operations policies and procedures (POPP), and deviations are reviewed by relevant authorities. UNDP's learning platform offers significant training opportunities to understand responsibilities and accountabilities in a wide range of areas, and guidance and advice is available in all areas and at all levels, including by regional hubs, HQ bureaus and independent offices. All staff are required to complete core courses covering issues related to the development policy/programme and operations management areas, as well as mandatory courses on the topics of ethics, fraud, corruption, abuse and misconduct. UNDP invests in a wide range of capability development offerings to personnel that are designed to enhance the skills, knowledge, and competencies of UNDP personnel, enabling them to effectively contribute to the organization's mission of promoting sustainable development worldwide. A learning budget and learning reserve ensures the stability of these investments. The capability development programmes cover various areas and cater to different professional needs in areas such as technical capacity and business management excellence. Professionally accredited staff are in key functional areas, such as legal, procurement and finance. Further, the independent offices like the Ethics Office provides training and advisory services to all units and personnel. Second line management oversight functions help to ensure personnel at all levels adhere to the accountability framework. Opportunities for cooperation and synergies with other UN agencies are explored.

JIU Benchmark 7: Data, Assets and Tools. All relevant stakeholders have access to appropriate and reliable data, assets and tools that support their actions and decision-making, in line with their activities and delegated authorities.

UNDP's assessment of benchmark 7: Level 5: Leading. UNDP has a robust enterprise resource planning system called Quantum, covering human resources, financial management, procurement & logistics, and project & portfolio management functions. Ten partner UN agencies leverage Quantum as a common ERP platform, and an inter-agency project committee provides planning and implementation oversight, enabling coordination between partners. An organizational intranet, internet, risk management tools, performance dashboards and other relevant systems are in place. Funding needs for the purchase of relevant assets and tools are assessed through the Digital Governance Group and resources requested for all IT needs are approved through the Organizational Performance Group and annual budget process. UNDP's cyber security function undergoes an annual ISO 27001:2022 and ISO 22301:2019 certification audit by an independent ISO registrar, as well as ISO certifications related to IT governance, such as ISO 20000 and ISO 90001.

JIU Benchmark 8: Roles, Responsibilities, Delegations of Authority and Other Legal Agreements. All relevant stakeholders have a clear understanding of their role, responsibilities and delegations of authority on the basis of which they can be held responsible for their role in the delivery of the accountability compact.

UNDP's assessment of benchmark 8: Level 4: Advanced. UNDP has a Delegation of Authority policy that describes the policies and procedures for the delegation of authority emanating from the Administrator, which serves as a single point of reference of the authorities delegated by the Administrator and includes relevant templates. Stakeholders' day-to-day work and activities are coherent with the approved job descriptions and delegation of authority. Budget authority is aligned with the Financial Regulations and Rules and the delegations of authority, and dual reporting lines are clear and coherent. The authorities that are delegated are primarily for approvals, signatory authority and operational processes. The chain of command and delegations of authority are aligned and integrated with the internal control framework and enterprise resource planning systems. They reflect requirements established in the Financial Regulations & Rules and UN Staff Regulations & Rules regarding the need for segregation of duties and for staff to perform certain control functions. Clear rules for sub-delegations of authority are in place. Performance assessments are based on the objectives of the unit and refer to the objectives of the accountability compact.

JIU Benchmark 9: Other Preventative Controls. The organization has relevant preventative measures in place to reduce the likelihood and the impact of non-delivery of the accountability compact. Such measures cover governance, risk management and internal control processes.

UNDP's assessment of benchmark 9: Level 4: Advanced. UNDP utilizes several preventive controls to ensure alignment with the accountability framework objectives. Within the context of the Strategic Plan, the Integrated Resources Plan and Integrated Budget estimates approved by the Executive Board, UNDP prepares and monitors annual workplans at global, regional, and office level within our ERP (Quantum and Quantum Plus), including targets for results achievement, resource planning, budget management, and identification and mitigation of risks. Through use of a real-time executive dashboard (UNDP at a Glance) and regular review and discussion of workplan variances at all levels of the organization (including office, regional, and executive leadership levels), corrective actions are undertaken to minimize the likelihood and impact of under-performance. UNDP's performance in meeting its workplan and resource targets is evidenced in the cumulative results reported to the Executive Board in the Mid-Term Review of the Strategic Plan tabled during the Annual Session.

UNDP's regulatory frameworks and supporting policies, procedures, and systems contain a range of preventive controls to facilitate sound stewardship of resources and ethical behavior in all facets of our programmes and operations, including through: (i) programme and project design quality assurance; (ii) risk-informed partner selection; (iii) independent review of personnel selection and promotion; (iv) procurement based on the principles of best value for money; fairness, integrity and transparency; effective international competition; and the best interests of UNDP; (iv) dedicated functional authorities for finance, procurement, and treasury established in the Financial Regulations & Rules; and (v) a comprehensive internal control framework. The robustness of UNDP's internal control environment is evidenced in the FY2024 opinion of the Office of Audit & Investigation (OAI) on UNDP's governance, risk management and control framework ("satisfactory, with some improvement needed") (DP/2025/10), and the UNBOA's unqualified audit opinion on the FY2023 financial statements. (A/79/5/Add.1).

UNDP consistently explores opportunities for cooperation and synergies with other agencies, as reflected in UNDP's: (i) hosting of the Multi-Partner Trust Fund Office and extensive participation in interagency programming modalities; (ii) collaboration on joint policies and approaches, such as cost recovery and harmonized budget presentations; (iii) provision of a broad range of services to UN agencies through the UNDP Global Shared Services Center; and (iv) leadership of the Quantum consortium, a collection of ten UN agencies leveraging a common ERP platform.

JIU Benchmark 10: Self-Assessments. The organization recognizes that self-assessments can be used to monitor alignment with the accountability framework. Information included in the self-assessment should be triangulated, whenever possible, with other available sources of evidence and differences clearly identified and explained.

UNDP's assessment of benchmark 10: Level 3: Established. UNDP undertakes several self-assessments to monitor alignment with the accountability framework objectives of delivery of the mandate, efficient use of resources, and ethical behavior. While many components are in place and well formalized, they are becoming more integrated with UNDP's transition to Quantum and Quantum Plus, while some work remains to be achieved to enable UNDP to be in a position to include an evidence-based Statement on Internal Control in its annual financial statements.

With respect to delivery of the mandate, at the conclusion of each year, each UNDP office/unit prepares a Results-Oriented Annual Report (ROAR). The ROAR is a self-assessment of performance against the annual workplan, which analyzes the development and organizational results achieved both from quantitative and qualitative lenses, including in collaboration with UN and other partners; risks, challenges and opportunities experienced and how addressed; and lessons learned. Additionally, all UNDP staff participate in performance management discussions twice yearly to assess their performance against their individual goals, which are cascaded from the office/unit annual workplan.

With respect to efficient use of resources and ethical behavior, UNDP Heads of Offices have overall accountability and responsibility for establishing and maintaining adequate internal controls in their offices and are entrusted with custody and stewardship of UNDP and partner resources. At the conclusion of each year, all Heads of Offices must complete an Annual Representation Statement, in which they confirm that: (i) their office has complied with UNDP's Financial Regulations & Rules, and policies and procedures, including the internal control framework policy; the policy against fraud and other corrupt practices; and the enterprise risk management policy; (ii) the office's financial information is complete and accurate; and (iii) audit recommendations have been implemented in a timely manner. The Bureau for Management Services performs some, but limited, manual quality assurance on the Annual Representation Statements.

During 2023-2024, UNDP implemented and has continued to optimize a new Oracle ERP (Quantum), which significantly strengthens how UNDP implements internal control. UNDP's success in this regard is evidenced by: (i) the positive results of two OAI audits during 2024 on Quantum and Treasury Management System (TMS) controls, which were joint audits undertaken with UN Women and UNFPA; (ii) OAI's satisfactory rating on the FY2024 governance, risk and control framework; and (iii) an unqualified 2023 financial statement audit opinion received from the UNBOA.

Leveraging work performed in 2024 on risk and control matrices for nine key business processes, UNDP will begin implementation of the Oracle Governance, Risk and Compliance (GRC) module during 2025. The GRC will provide a robust foundation for control monitoring and assessment and serve as a key evidentiary source for UNDP's planned preparation of a Statement on Internal Control, along with the development of a more comprehensive Annual Representation Statement.

As articulated in the UNDP Internal Control Framework Policy, UNDP applies the Three Lines Model issued by the Institute of Internal Auditors. Within this model, the second line is provided by organizational units with monitoring and oversight responsibilities. This line develops and/or implements controls to monitor the operational effectiveness of "first-line" controls and mitigates risks related to the achievement of programmatic and operational objectives. In November 2023, OAI conducted a Performance Audit of the UNDP Second Line of Defense, issuing a satisfactory rating, and concluding that: (i) The Second Line of Defense was generally established to deliver its monitoring and oversight function across the organization; and (ii) The Central and Regional Bureaux were generally effective in discharging their Second Line of Defense monitoring and oversight responsibilities. The areas for improvement included clarifying roles and responsibilities of the Risk Committee; improving the tracking of the implementation status of Risk Committee decisions; and improving the clarity of guidelines for risk coordination among different governance mechanisms. These recommendations are currently being implemented.

The UNDP Ethics Office administers an Annual Financial Disclosure Programme, in which senior staff and those involved in procurement and asset investment activities confirm that they have complied with their obligations to avoid personal interests and/or holdings that may, or may appear to, interfere with the performance of their official duties and responsibilities, or adversely influence the integrity, independence and impartiality required by their status as UNDP personnel.

JIU Benchmark 11: Management Oversight. The organization recognizes that management oversight is an important tool for monitoring the design and implementation of the accountability framework. Management oversight responsibilities are clearly identified, in order to avoid risks of duplication and a lack of adequate coverage. Information included in the management oversight reports is triangulated, whenever possible, with other available sources of evidence and differences clearly identified and explained.

UNDP's assessment of benchmark 11: Level 4: Advanced. UNDP has a clearly defined management oversight framework, which has a central place in UNDP's accountability system. This includes second line management functions with responsibilities for oversight over all aspects of the accountability framework. These functions are described in detail in the organization's Programme and Operations Policies and Procedures (POPP), and include, for example, quality assurance and oversight functions for all projects, and country office oversight carried out by Regional Bureaus. It also includes regular assessments of the performance of staff and other personnel, as well as key suppliers, programmatic partners and consultants. Oversight is conducted through monitoring indicators, performance conversations, annual planning and reporting, stakeholder feedback, and in-person observation. Regular assessments commensurate with the complexity of oversight needs is required. The reliability of management oversight is reviewed by independent oversight functions, most prominently by audit and evaluation, to ensure overall effectiveness. Outcomes of independent reviews are incorporated into the assessment process, especially for Bureaus and Country Offices.

JIU Benchmark 12: Feedback from Stakeholders. The organization recognizes the importance of feedback from stakeholders as an important source of evidence for assessing delivery of the accountability framework and as the basis for transparent, two-way, honest dialogue between the parties. The organization adequately protects the identities of those providing feedback and protects them from the risk of retaliation. Information received directly from stakeholders is triangulated, whenever possible, with other available sources of evidence, and differences are clearly identified and explained.

UNDP's assessment of benchmark 12: Level 4: Advanced. UNDPListens is UNDP's listening architecture that provides for a comprehensive approach to employee engagement. It is designed to help the organization to continuously measure and improve employee experience. It is a simpler, faster, and leaner way of receiving, and acting on, employee feedback. Managers are accountable to act on the results of the survey and implement actions to improve any areas of concern. There are strong data protection safeguards in place to ensure anonymity of all responses and prevent any retaliation based on feedback given. This includes a set of robust policies, including UNDP's policy regarding harassment, sexual harassment, discrimination, and abuse of authority. Survey responses are fully confidential and reported in aggregate, with strict confidentiality rules in place through UNDPListens and Microsoft Viva Glint to protect individual identities.

To seek feedback from external stakeholders, UNDP leverages partners such as AidData, whose "Listening to Leaders" survey seeks feedback from thousands of stakeholders involved in interacting with aid agencies worldwide on the usefulness and helpfulness of organizations including UNDP. UNDP has a confidential hotline for reporting fraud, abuse and misconduct through the Office of Audit and Investigations with interpretation available in many languages, which is open to all UNDP stakeholders to use, both internal and external. In addition, many country specific stakeholder response mechanisms are in place, which provide a channel for external stakeholders to report breaches in the accountability compact. Advice and guidance on ethical standards, relevant resources, and protection against retaliation can be sought through the Ethics Office. The Ombudsman is also available to provide informal dispute resolution services, to discuss workplace issues, and explore options related to workplace conflicts. Annual reports from these offices analyze mandated activities for the Administrator and Executive Board, and action is taken, as appropriate. Insights from donor reviews and other oversight reviews are closely tracked by the relevant Bureau and feedback is used as an input to decisions on investments made to improve the organization.

JIU Benchmark 13: Independent Oversight. The organization has the following professional and independent oversight functions: external audit, internal audit and evaluation. Joint audits and evaluations with other United Nations organizations are strongly encouraged, when relevant.

UNDP's assessment of benchmark 13: Level 5: Leading. UNDP has robust professional and independent oversight functions for external audit, internal audit, investigations, evaluation and ethics. Clear mandates have been established for each function through relevant charters and policies, in line with best practices, ensuring limited overlaps between different oversight functions. Staff and other personnel for each oversight body are selected and appointed based on competency and integrity. Methodological guidelines are in place for audit and evaluations from planning to reporting. Each independent oversight body provides reporting to UNDP's Executive Board, including information on the type of activities and funding. Audit and evaluation functions are subject to regular independent external peer reviews in line with professional standards. Audit, Evaluation and Ethics teams hold private sessions with the Audit and Evaluation Advisory Committee (AEAC), which is composed of independent, external subject matter experts. This Committee's role is to advise the Administrator, taking into consideration applicable policies, rules, regulations and procedures and its operating environment. Independent Offices operate transparently and publish individual and annual reports and make themselves available to Executive Board members as needed. UNDP participates in joint audits and/or evaluations, where relevant.

JIU Benchmark 14: Impact Mitigation. In line with the principle of "no tolerance for inaction", significant breaches of the accountability compact are escalated or reported through confidential channels in a timely manner, so that the impact of the breach can be mitigated in a timely manner in line with the risk appetite of the organization.

UNDP's assessment of benchmark 14: Level 4: Advanced. UNDP has a strong accountability culture. It is not just the tone at the top – the importance for all teams to set the right tone and culture is reinforced. Significant breaches of the Accountability Compact are reported through the confidential hotline for reporting fraud, abuse and other misconduct through the Office of Audit and Investigations so the impact of the breach can be mitigated in a timely manner. In addition to a dedicated internal channel, UNDP also avails a third-party reporting mechanism to reinforce confidence and allow for protected, anonymous reporting. Statistics suggest that the mechanism is reliable, and reporting numbers continue in an upward trend. The Hotline is open to all; reporting is encouraged and does not have to be the victim or complainant. Bystander training and management training is given across the organization, and managers are encouraged to address behaviors that do not meet UNDP's high standards. UNDP has a robust enterprise risk management framework and policy, including a Risk Appetite Statement and risk escalation mechanism with clear guidance in place to escalate any risk that cannot be managed by a unit. Effective second line scrutiny includes Bureau oversight, tracking KPIs via the Performance App and other corporate systems and reporting to the Executive Group. Advisory channels include the Ethics Office, Ombudsman, the Office of Human Resources, and others. Clear delegations of authority are in place, as articulated by the Delegation of Authority policy and related DoA letters issued to Bureau Directors and Resident Representatives, where delegated functions are clearly articulated.

JIU Benchmark 15: System Improvements. The underlying causes of known breaches of the accountability compact or potential future breaches identified by process owners or through oversight activities are properly identified, and system improvement activities are implemented as a result in a timely manner, in line with the principle of "no tolerance for inaction".

UNDP's assessment of benchmark 15: Level 4: Established. Process owners review audits, evaluations, and reports by both internal and external oversight bodies to identify breaches of the accountability framework and likely underlying causes of such breaches. This is also done through management oversight processes and systems, such as the Performance App and various PowerBI dashboards. There is a central repository for all internal audits conducted by the Office of Audit and Investigations, called CARDS. There is also a central repository for all independent and decentralized evaluations, called the Evaluation Resource Centre (ERC), which is managed by the Independent Evaluation Office. Audit and evaluation reports, recommendations and related management responses can be easily accessed from these systems. Audit recommendations are organized by risk level, and plans are underway to explore organizing them by risk category/relevant control. Every audit and

evaluation has a management response with clear roles and responsibilities for follow up stated. This is tracked regularly, with information shared for discussion both internally and with the Executive Board, until the recommendations are closed. Recommendations from governing bodies, JIU, MOPAN, donor reviews and other monitoring activities are tracked by management systems. The status of implementation of external audit recommendations issued by the UNBOA are reported to the Executive Board annually in the 'Report of the Board of Auditors.

JIU Benchmark 16: Organizational Accountability. Organizational accountability is taken seriously, and the organization is committed to supporting adequate processes to ascertain breaches and responsibility and to implement any relevant decisions on remedial actions.

UNDP's assessment of benchmark 16: Level 5: Leading. Organizational accountability is taken very seriously at all levels, starting with the Administrator, through Bureau Directors and down to unit managers and Resident Representatives at the country level. This starts with the tone set at the top and is reinforced with a close monitoring of metrics in areas across the accountability framework, with management processes to review and discuss performance at all levels. The performance management system reinforces individual accountability through different levels of the organization. Where individuals do not meet UNDP's high standards, UNDP employs a range of remedial actions, including notes to the file, performance improvement plans, and dismissal. There are significant investments in independent accountability mechanisms, which is evidenced through the well-resourced IEO and OAI. Significant investments are also made to internal systems to improve accountability and managerial oversight, including in Quantum, risk management, human resources, the Performance App, etc. UNDP has consistently shown it is committed to supporting all oversight mechanisms and implementing management responses in a timely manner. Annual reporting reinforces this commitment.

JIU Benchmark 17: Individual Accountability. Relevant stakeholders and the organization take individual accountability seriously. The organization supports processes to timely and effectively ascertain breaches and draw conclusions about the appropriate consequences at all levels, notwithstanding adequate rights of appeal on the part of the individuals involved.

UNDP's assessment of benchmark 17: Level 4: Advanced. UNDP takes individual accountability very seriously. Independent and professional investigators are engaged and are part of the Office of Audit and Investigations (OAI). The OAI draws its staff from a range of professional disciplines with backgrounds in the police, law, child protection, social services and sex crimes. In addition to investigating the broad category of 'wrongdoing' OAI also has specialist teams that focus on allegations of sexual misconduct and social or environmental harms. OAI also has technical specialists that deal with IT forensics and AI. Adequate budget is provided to execute the function, to the best of the organization's ability. Detailed investigations guidelines document clear and well understood formal and informal resolution processes. The tone at the top from the senior management team is consistent with the principles of transparency and accountability. The Administrator and other senior managers hold personnel accountable for the breaches for which they have found to be responsible.

JIU Benchmark 18: Internal Communication. The organization values two-way, honest communication with internal stakeholders and recognizes its value in supporting a culture of accountability and continuous improvement. Communication is coherent, effective and efficient.

UNDP's assessment of benchmark 18: Level 3: Established. UNDP's employee engagement and inclusion surveys assess progress on a number of internal communications-related topics and the organization is evaluating a tool that could improve analytics available for assessing internal communications activities. UNDP participates in the network of UN internal communicators to ensure alignment and explore opportunities for joint initiatives. UNDP has a clear Information Disclosure policy, which balances the need for transparency and communication with the need for confidentiality and privacy. Organization-wide internal communications guidelines have been drafted, in consultation with other UN entities, as a foundational step toward a broader strategy and governance framework.

JIU Benchmark 19: External Communication. The organization values two-way, honest communication with external stakeholders and recognizes its value in supporting a culture of accountability and continuous improvement. Communication is coherent, effective and efficient.

UNDP's assessment of benchmark 19: Level 4: Advanced. UNDP's annually updated External Engagement Plan (EEP) and its associated annual impact reports – in place since 2018 – serves as the foundation of UNDP's external communication strategy, ensuring a unified approach to engaging with external stakeholders. EEP themes are selected to align UNDP's work with the issues that resonate with broad public audiences. The Cross Continental Communicators team (C3 Team) was established in 2024 to incorporate diverse perspectives into UNDP's global communications network. This team comprises communications personnel from Country Offices, policy teams, and BERA, and is focused on identifying training needs, contributing to campaigns, and strengthening communications across UNDP. Opportunities for joint UN initiatives are undertaken regularly. UNDP participates in the UN Communications Group and its crisis communications cells, collaborating continuously with UN and sister agencies on messaging, campaigns and flagship products. UNDP also participates in a select group of UN agency social media leads and works with the UN's digital communication teams to share UNDP content on UN.org, and exchange knowledge on mis/disinformation and generative AI. External access to UNDP information is facilitated through multiple channels, including the UNDP corporate website, individual Country Office websites, the Programme and Operations Policies and Procedures site, and the UNDP Transparency Portal. UNDP's Information Disclosure Policy prioritizes maximizing access to information, with limited exceptions, and facilitating simple and broad access to information.

JIU Benchmark 20: Knowledge and Learning. The organization recognizes the value of knowledge and of continuous learning as key tools for ensuring the resilience of the organization and of the United Nations system.

UNDP's assessment of benchmark 20: Level 4: Advanced. UNDP has both a Knowledge Management Strategy, as well as a People for 2030 Strategy. UNDP recognizes the critical importance of knowledge and continuous learning and has made significant investments in human-centered knowledge and digital technology to rapidly and effectively connect people and ideas. With three objectives to strengthen knowledge generation, sharing, and application, UNDP balances investments in human curation and digital technology to build collective intelligence that keeps pace with the scale and speed of today's development challenges. UNDP's expert networks have grown to 11,925 internal members who regularly engage in peer-to-peer learning events and activities through 10 corporate communities of practice. A digital knowledge foundation leverages corporate investments to ensure knowledge is surfaced easily and efficiently.

The People for 2030 Strategy includes a specific focus on learning, encompassing a multi-annual People Development Strategy. This supports personnel at all levels in acquiring and developing skills critical for their performance and necessary to enable UNDP to deliver on its mandate. UNDP offers its personnel significant training and capability development offerings to enable personnel to effectively contribute to the organization's mandate. The training catalogue also includes mandatory self-paced learning on areas related to the accountability framework, including fraud awareness and prevention, ethics and integrity, preventing sexual harassment and other prohibited conduct, and the prevention of sexual exploitation and abuse of the local population. Other courses are available in a wide variety of areas, including risk management, evaluation, procurement, finance and many more. Access is also given to personnel for external learning opportunities.

This strategic approach has led to improvements in the design, content, and delivery of learning and development activities. This includes the UNDP Global Onboarding Programme, launched in 2023, which provides a structured experience for new and reassigning personnel through three interlinked streams: administrative onboarding, corporate onboarding, and bureau/office-specific onboarding. The programme also outlines the accountability framework, defining roles and responsibilities in the onboarding process. UNDP further strengthens personnel development through people management and leadership initiatives, including the multi-annual Leaders for 2030 programme, as well as coaching and mentoring opportunities, such as the Global Mentoring Programme launched in 2021, which facilitates informal learning and knowledge exchange across the organization.

To ensure continuous improvement, UNDP applies a monitoring and evaluation framework to assess the impact of its learning and development initiatives at both individual and organizational levels, leveraging insights from the Listening Architecture to refine its approach. Additionally, UNDP contributes to interagency collaboration by facilitating workforce mobility through secondments, loans, and transfers, enhancing knowledge sharing, institutional capacity, and workforce agility across the UN system. These movements also support staff career growth and learning, fostering a more integrated and effective UN workforce.

JIU Benchmark 21: Role of Legislative Organs and/or Governing Bodies. The legislative organs and/or governing bodies of the organization play a key role in the accountability system.

UNDP's assessment of benchmark 21: Level 5: Leading. The Executive Board of UNDP/UNFPA/UNOPS serves as UNDP's key external governing body, playing a critical role in its accountability system. The Board convenes three formal sessions annually, complemented by 60–80 informal consultations and briefings and over 20 Bureau meetings. The Bureau reviews and proposes the frequency and agenda of all meetings, which the full Board formally adopts. The Board ensures that all required agenda items align with its legislative mandates. Per its Rules of Procedure, official documentation is published six weeks in advance of each session, with additional informal documents prepared as needed. UNDP provides a structured, concise, and focused set of documents six weeks in advance, as mandated. Additional materials are developed upon request to support discussions. Formal session agendas, reviewed and adopted by the Board, allocate time for discussions between Board members and the Executive Heads/UNDP Administrator. The agenda is adjusted as needed in consultation with regional groups. The Board and the organizations it governs ensures timely implementation of decisions and recommendations through decision tracking tables. Workplans and agendas are updated accordingly, and UNDP is tasked with producing necessary documentation or agenda items for its upcoming sessions. The Board submits consolidated session reports annually to ECOSOC's Operational Activities Segment. It also coordinates with the Executive Boards of UNICEF, UN-Women, and WFP through the Joint Meeting of the Boards and the annual joint field visit of the boards. Secretariat teams meet regularly to enhance coherence and alignment. Since 2001, the Board has conducted periodic self-assessments on working methods. The latest, completed between 2018–2020, led to six Executive Board decisions on enhancing effectiveness. In 2024, the JIU conducted an independent review (JIU/REP/2023/7), and in response, the Board has adopted three decisions so far and established a Joint Working Group to follow up on recommendations.

While these mechanisms are in place, there is always room for improvement, particularly in strengthening coordination across governing bodies and enhancing efficiency in decision-making processes. The ongoing work of the JIU Joint Working Group will be critical in addressing these areas.

JIU Benchmark 22: Effectiveness Indicators. The accountability framework includes a set of indicators to measure the effectiveness of the key components of the framework and of the overall system, so as to enable management and the legislative organs and/or governing bodies to assess and discuss whether the framework is effectively supporting the delivery of all the objectives of the accountability compact.

UNDP's assessment of benchmark 22: Level 4: Advanced. UNDP management monitors a number of indicators on effectiveness of components of the accountability framework. Many of these are discussed with the Executive Board under different annual reporting mechanisms, including items on strategic plan monitoring (for results, resources and institutional effectiveness indicators), audit and investigations, evaluation, ethics, risk management, prevention of sexual exploitation and abuse and sexual harassment, and others. Most core indicators monitoring the accountability framework (including for independent oversight functions) are being tracked in a holistic way on a real time basis through UNDP's new Performance App, which enables managers to see where action needs to be taken in order to meet performance expectations. The data and evidence in the Performance App is being used in regular performance conversations between the Administrator and Bureau Directors, as well as Bureau heads and Resident Representatives as part of CO oversight, to identify and assess strengths and weaknesses in meeting expectations around the accountability compact. The Performance App includes indicators in five areas: Impact, Accountability, Efficiency, Values and People. Indicators in all core areas of the Accountability Framework are either currently covered or will be included within the next year. Indicators include, among many others, unit progress on the Integrated Results and Resources Framework (IRRF) of the Strategic Plan and the

Integrated Financial Dashboard (IFD). The IFD contains six categories of indicators: (i) Programme financial performance; (ii) Financial sustainability; (iii) Financial data quality; (iv) Financial controls; (v) Partner risk management (HACT); and (vi) audit matters. It is also discussed in quarterly dialogues between the Chief Financial Officer and Bureau Deputies on financial management, risk and performance. Detailed financial and operational information is tracked on the UNDP At a Glance dashboard.

JIU Benchmark 23: Efficiency Indicators. The accountability framework includes a set of indicators to measure the efficiency of the key components of the framework and of the overall system, so as to enable management and the legislative organs and/or governing bodies to assess and discuss whether the framework is supporting the delivery of all the objectives of the accountability compact in the most resource-efficient manner.

UNDP's assessment of benchmark 23: Level 4: Advanced. UNDP's Integrated Results and Resources Framework (IRRF) includes organizational effectiveness and efficiency indicators under Tier III of the framework. Some measures being used, such as the management efficiency ratio, may mask investments needed for long term efficient delivery of development results and alternative measures are being tested. Resources are tracked against results in the Performance App (both outcomes and outputs) and triangulated with data on risks, partnerships and pipeline, and new indicators are being developed on procurement and recruitment efficiency. Data is drawn from existing sources and ICT tools and include both quantitative and qualitative data, including evaluations, audits, etc. More work is needed to integrate costs more thoroughly in efficiency indicators.

JIU Benchmark 24: Maturity Model. The organization tracks progress made on its accountability framework through a maturity model that, ideally, is consistent with those developed by other organizations in the United Nations system.

UNDP's assessment of benchmark 24: Currently, an interagency maturity model does not exist, but UNDP stands ready to participate in the development of one together with its sister agencies.

II. Improvements Made to UNDP's Accountability System Since 2008

UNDP Accountability Framework was approved by the Executive Board in 2008. The UN system, as well as UNDP, has changed significantly since the Accountability Framework policy was first approved by the Executive Board in 2008. In this time, the MDGs were retired and the SDGs were adopted, the UN Resident Coordinator function moved from UNDP to the UN Secretariat, and a large number of new policies, procedures, commitments, systems, tools and practices were introduced to strengthen the accountability system in UNDP.

UNDP has undertaken a number of management initiatives to strengthen accountability since 2008, which have been reflected in the updated Accountability Framework and Oversight Policy.

This includes:

Enhanced Financial Accountability and Efficiency
Quantum, the new enterprise resource planning system launched in 2023 with seven other United Nations entities, will improve efficiency, results and resources planning, monitoring, impact measurement and risk management. The system has automated business processes, promoted digital working, bolstered controls and improved data quality. In its first year, 1.12 million payments ($4 billion) were processed with a 99 per cent success rate.

A number of new policies and practices were introduced, including the organization's first Anti-Money Laundering and Countering the Financing of Terrorism (AML-CFT) policy in 2022. The Integrated Resources Plan and Integrated Budget was introduced in 2014 to provide a comprehensive financial framework for the organization. In 2012, UNDP transitioned to using the International Public Sector Accounting Standards (IPSAS), and the Financial Regulations and Rules (FRRs) were updated to account for the transition to IPSAS and to reflect the new cost classifications under the Integrated Budget.

In addition, UNDP made its services more efficient by using advanced information and technology systems and transitioning various operational services to the Global Shared Services Center to strengthen accountability and efficiency. In 2023, a procurement platform was rolled out that also led to efficiency gains.

Development of Personnel and Work Environment

The People for 2030 Strategy, launched in 2019, has driven a fundamental shift in UNDP's approach to people management, with the goals of progressively transforming UNDP's culture and capacity to deliver better development outcomes. Through the people strategy, HR has developed into a strategic, data-driven function that strengthens workforce planning, career development, and performance management. The construction of an Integrated Talent Management System, along with a new competency and career management framework, has enhanced mobility, talent deployment, and succession planning. A systematic approach to engagement and workplace culture has been reinforced through a new Listening Architecture, fostering inclusion and strengthening the connection between effective people management and programme delivery. Workforce well-being has been prioritized through the Occupational Health and Well-Being Strategy, expanding access to mental health support and resilience initiatives. Learning and development have also been overhauled, ensuring personnel have access to professional certifications in areas such as procurement, finance, and programming, equipping them with the skills needed to drive organizational effectiveness. Continuous improvements to the performance management system have further strengthened accountability, development, and overall workforce agility.

Enhanced Results-Based Management

UNDP has significantly strengthened its approach to managing risks and results. This has been a continuous practice over the years. The Integrated Results and Resources Framework (IRRF) was introduced in 2014, which introduced key development and institutional KPIs to help monitor performance in line with the Strategic Plan. In 2015, the Social and Environmental Standards were introduced, along with the related compliance review and stakeholder response mechanism. This has been seen as a leading practice among UN agencies and helps to safeguard against unintended harm to people and the environment as a result of UNDP's activities. The Quality Standards for Programming were introduced in 2016, which sets out comprehensive standards for the quality of programmes and projects and associated rating tools to help identify strengths as well as areas where improvement is needed.

In 2016 and 2019, UNDP strengthened its Evaluation Policy, which contributed to improving the evaluation function across the organization, including the use of knowledge from evaluation for organizational learning and effective management for results and quality programming. In 2018, new guidelines for decentralized evaluation were introduced. UNDP is currently working on a new strategy for Results Based Management, launching in 2025, to focus on impact monitoring and management. This will build on the Knowledge and Learning Strategy initiated in 2022.

Improved Risk Management

UNDP has made significant improvements in risk management over the last decade. This includes substantively revising the Enterprise Risk Management (ERM) policy to integrate programmatic risks, the development of a Risk Appetite Statement (RAS) and risk escalation criteria, and the introduction of new digital tools to help identify and record risks. The Chief Risk Officer was identified as the Associate Administrator, with key risk management functions included in their job description. The Corporate Risk Committee Secretariat was moved to the Executive Office to enhance its strategic focus, in line with audit recommendations. It began to concentrate on more significant strategic risks facing the organization. Training on Enterprise Risk Management (ERM) continued to build capacity among personnel across the organization

Transparency

UNDP adopted the IATI transparency publishing standards in 2011 and introduced the associated public data portal (open.undp.org) shortly thereafter in 2012. The IATI standards help to increase the efficiency of development spending and support the accountability framework by building trust between UNDP and its stakeholders. As part of this effort, internal audit reports also started to be published in 2012.

New Systems, Tools and Practices

Many new systems, tools and practices have been introduced since 2008 that support the implementation and monitoring of the accountability framework. In 2011, for example, the revamped corporate integrated work planning, monitoring and reporting system (IWP + ROAR) was introduced. New digital tools for risk management have been introduced, such as the digital risk registers, project and programme risk dashboards, online risk identification tools

such as the Partner Capacity Assessment Tool, Private Sector Due Diligence, Social and Environmental Screening Tool, and Unity for partnerships and pipeline management. Quantum, the new enterprise resource planning system, is improving efficiency, results and resources planning, monitoring and impact measurement. The system has automated business processes, promoted digital working, bolstered controls and improved data quality. Available publicly online since 2016 and enhanced in mid-2023, the Programme and Operations Policies and Procedures (POPP) Portal, part of UNDP's ongoing digital transformation efforts, provides UNDP and our external partners with access to our policy and procedure framework through a user-friendly, cloud-based website connected to our other corporate platforms, including Quantum and UNall, offering a modern interface that is accessible from all devices, with enhanced searchability and multilingual capabilities.

The Performance App was developed in 2024 to serve as a monitoring and decision-making tool in areas related to impact, accountability, efficiency, values and people. Data from the Performance App system is used in performance conversations between the Administrator and Bureau Directors, as well as between Regional Bureaus and Country Offices. Future updates will enable better oversight and performance management of projects at all levels. UNDP has also introduced important management initiatives to promote and monitor key elements of the Accountability Framework, including the Administrator's Taskforce on Sexual Exploitation and Abuse and Sexual Harassment (SEA & SH). This Taskforce has a robust action plan for continuous improvement and facilitates the end-of-year management letters on protection from SEA and reporting on SEA allegations.

Support to Repositioning of the United Nations Development System (UNDS)
UNDP played a key role in supporting UNDS reforms, including delinking the UN Resident Coordinator function from the UNDP Resident Representative function and shifting the UN RC function to the UN Secretariat starting in 2018. UNDP also supported the Management Accountability Framework (MAF) with the UNDS, among many other initiatives related to UN Reform. Audits and assessments affirm UNDP's exceptional performance and its role in guiding system-wide and corporate adherence to the repositioning mandates of the UNDS.

Promoting Ethical Conduct and Protection Against Retaliation
Since 2008, the Ethics Office has achieved significant progress in further strengthening accountability at UNDP, both by influencing organizational culture and by managing risk through the provision of ethics services. The Ethics Office has been identified as a leader in ethics standards and practices in the JIU's most recent review of ethics functions in the United Nations system. Over the last two years, guided by its Awareness and Communication Strategy, the Ethics Office has significantly expanded its outreach and ethics awareness work, achieving in 2024 the highest ever level of participations (in-person and virtual) ethics sessions. In addition, the function has been increasingly relied upon to provide independent advice and guidance, also delivered at a record level in 2024 while continuing to administer a financial disclosure programme that has consistently resulted in a 100 per cent filer compliance rate. UNDP's whistleblower protection policy—which has been regularly reviewed and updated—has been assessed as an example of best practices and standards.

Strengthening UNDP oversight functions
The Office of Audit and Investigations has evolved significantly since 2008. It has improved both its capacity and capability to better support, investigate and advise management decision making. Each of these changes has strengthened accountability within UNDP. Key changes since 2008 include:

- A 50% increase in staff numbers to 95 FTEs, with a number of positions moved from headquarters to 5 regional centers to provide stronger global coverage of UNDP operations.
- Introducing an investigations 'hotline' to ensure that people wishing to report wrongdoing may do so anywhere in the world, free of charge, using a range of different options. This has helped drive up reporting and bring to light potential misconduct for investigation.
- Creating specialist investigation teams to respond to allegations of sexual exploitation, abuse or harassment; and social or environmental harms.
- Introducing enhanced IT solutions – specifically IT tools to case manage the investigation teams' 600+ cases per annum and an audit tool to record and track progress on all audit findings and recommendations. Together these systems have improved OAI's data security and efficiency.
- Achieving strong 'External Quality Assessments' for both audit and investigations functions, which provide independent assurance to external stakeholders as to the quality and rigor of OAI processes and systems.

Annex 1: Updated Accountability System Policy, including the UNDP Accountability Framework and Oversight Policy