

# Accountability Mechanisms of the United Nations



## General Assembly

### Fifth Committee



The Fifth Committee is arguably the most important Committee of the General Assembly (GA) as it approves the budget allocations. Other Committees set out policy

direction and mandates, and the Fifth Committee reviews programmes to ensure resources are allocated accordingly. The Fifth Committee's focus is on effective and efficient use of those resources, management performance and any reform that improves the UN's impact, efficiency and reduces costs to member states. Although based in NY, the Fifth Committee does occasionally undertake field visits.

The Fifth Committee's work is extremely detailed and complex, in particular because it strives to achieve the greatest possible agreement across all its members. To help delegates and UN staff navigate the work of the Committee, the Permanent Mission of Belgium with 38 other member states put together a UN 5th Committee Manual. It outlines how the Committee functions, summarizes key issues that the Committee deals with regularly and provides useful tips on language used in Committee resolutions.



## External Audit Functions

### UN Board of Auditors

The Board of Auditors (BOA) is the main external audit function of the UN system and was set up by the General Assembly in 1946. The Board is made up of audit personnel of the countries appointed to the Board by the General Assembly. The core responsibility of the BOA is financial and compliance auditing of the UN Secretariat, Agencies, Funds and Programmes. It also undertakes performance audits to review financial procedures and controls as well as administration and management more generally. The ACABQ, General Assembly and Executive Boards all consider reports of the BOA and review the implementation of their recommendations.



### The Joint Inspection Unit

The Joint Inspection Unit (JIU) was set up in 1968 by the General Assembly in response to concerns of member states that the UN had too much latitude to expand its programme of work which had led to a budget crisis. The JIU's focus is therefore on value for money rather than classical auditing and it looks at cross-cutting issues to enhance administrative efficiency and coordination between UN entities. It is made up of 11 independent inspectors appointed by the General Assembly and who serve in their personal capacity.

## Internal Oversight Bodies

### Office of Internal Oversight Services

The Office of Internal Oversight Services (OIOS) was created in 1994 to assist the UN Secretary-General (SG) in the exercise of his internal oversight functions. OIOS is operational independent of the SG and its workplan is reviewed by the Independent Audit Advisory Committee of the GA. OIOS is mandated to carry out internal audits and evaluations as well as investigations of possible fraud, corruption, sexual exploitation and abuse and other misconduct in the workplace across the UN Secretariat.



UN Agencies, Funds and Programmes also have their own internal oversight bodies, most of whom are primarily responsible for audits and investigations into suspected wrongdoing, such as:

- WFP's Office of the Inspector General
- UNICEF's Office of Internal Audit and Investigations.

### UNDP's Office of Audit and Investigations

UNDP's audit function has added responsibilities for compliance reviews of its Social and Environmental Standards and to investigate complaints from affected communities made via the Stakeholder Response Mechanism.

## Advisory Committee on Administrative and Budgetary Questions

The Advisory Committee on Administrative and Budgetary Questions (ACABQ) is a technical committee of independent experts (3 of whom are specialized in finance), who advise the Fifth Committee. The ACABQ therefore assesses whether resources are used efficiently in accordance with mandates, management performance and all reform initiatives with budgetary or administrative implications. Organizational learning and improvement is a key concern of the ACABQ and they also review reports of the auditors and effective implementation of their recommendations. While the ACABQ's primary focus is on the UN Secretariat, it also provides advice to Executive Boards of several Agencies, Funds and Programmes regarding their budget performance.

## Economic and Social Council

The UN's Economic and Social Council (ECOSOC), along with the GA's Third Committee, sets the policy direction on economic, social and development issues. ECOSOC mandated the creation of governing boards for UN Agencies, Funds and Programmes to oversee their work, approve country programmes and related budgets, and ensure alignment with its overall policy guidance. Most boards also undertake field visits to assess programme impact firsthand. ECOSOC appoints the respective countries who make up the various boards on a rotational basis, ensuring appropriate representation from the five regional groups. Examples include:

### Executive Board of UNDP, UNOPS and UNFPA

The Executive Board of UNDP also oversees and monitors the performance of UNOPS and UNFPA. The Board reviews country programs and related budgets, management issues as well as audit reports and evaluations, as part of the UNDP accountability framework.

### Executive Board of WFP

The Executive Board of WFP is responsible for the strategy, policy, accountability and oversight frameworks of WFP. The Board also reviews country programmes, budgets and related evaluations.

### Executive Board of UNICEF

The Executive Board of UNICEF approves country programmes and related budgets. The Board also reviews audit reports and approved and receives reports on the implementation of the accountability system of UNICEF.



## Internal Management Controls

There are various internal management controls that UN entities use to strengthen accountability of staff, management and programmes. These consist of mechanisms to delegate authority clearly and transparently, performance management systems and Senior Management Compacts, risk management processes, anti-fraud and corruption programmes and financial disclosure rules, among others. Generally each UN entity has some form of accountability framework, as noted above for UNDP, WFP and UNICEF, or here for the UN Secretariat, outlining these internal controls and their alignment with other accountability mechanisms.

## Internal Justice System

The UN's internal justice system resolves work-related disputes between staff and management. As such it is where staff (or former staff can file complaints) and the system holds the UN Secretariat, Agencies, Funds and Programmes accountable to their staff. The ACABQ and Fifth Committee review the work and outcomes of the justice system as part of their assessment of UN management.

