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**Implementation of the UN-Habitat strategic plans:  
implementation of the strategic plan for the period  
2020–2023: accountability framework**

## **Organizational and personnel accountability within the United Nations Human Settlements Programme: implementing the accountability framework of the United Nations Secretariat**

### **Note by the secretariat**

The present document was prepared in response to paragraph 7 of decision 2019/1 of the Executive Board of the United Nations Human Settlements Programme (UN-Habitat). It outlines how the accountability framework of the United Nations Secretariat is applied to the specific environment of UN-Habitat as a programme of the United Nations.

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## I. Purpose

1. The United Nations Human Settlements Programme (UN-Habitat) is part of the United Nations Secretariat and operates under the Secretariat accountability framework. An overview of that framework can be found in annex I of the report of the Secretary-General entitled “Towards an accountability system in the United Nations Secretariat” (A/64/640), which was submitted to the General Assembly pursuant to its resolution 63/276. In its resolution 64/259, the Assembly took note of that report and endorsed the conclusions and recommendations contained in the related report of the Advisory Committee on Administrative and Budgetary Questions. Annex I to the present document also provides an illustration of the accountability system of the Secretariat.
2. The present document, submitted pursuant to paragraph 7 of decision 2019/1 of the Executive Board of UN-Habitat (see HSP/EB.1/11), is intended to document how the Secretariat accountability framework is applied to the specific environment of UN-Habitat, as a programme of the Secretariat.
3. UN-Habitat recognizes that accountability is a central pillar for effective, efficient and transparent management and that it requires attention and a strong commitment from its governing bodies, senior management and personnel.
4. Accountability is best achieved when responsibilities, authorities and resources are aligned. UN-Habitat will strive to strike the right balance in that regard, despite the limitations of its core resources and constraints on its earmarked extrabudgetary resources.
5. The present document provides a definition of accountability; an outline of the five guiding principles upon which the accountability system is based; a description of the main components of organizational and personnel accountability; a list of the key actors and the specific roles and responsibilities mandated to them to ensure effective and efficient organizational and personnel accountability; and an overview of the monitoring and evaluation mechanisms used to keep organizational and personnel accountability up to date and under check. Annex II provides an illustration of how organizational and personnel accountability operates within UN-Habitat.

## II. Definitions

6. The General Assembly, in its resolution 64/259, defined accountability as the obligation of the Secretariat and its staff members to be answerable for all decisions made and actions taken by them and to be responsible for honouring their commitments, without qualification or exception.
7. According to the definition provided in the resolution, accountability also includes the following elements:
  - (a) Achieving objectives and high-quality results in a timely and cost-effective manner;
  - (b) Fully implementing and delivering on all mandates to the Secretariat approved by the United Nations intergovernmental bodies and other subsidiary organs established by them in compliance with all resolutions, regulations, rules and ethical standards;
  - (c) Truthful, 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 with due recognition to the important role of the oversight bodies and in full compliance with accepted recommendations.

## III. Five guiding principles

8. The Secretariat accountability system is based on five guiding principles:
  - (a) *Integrity*. Maintaining a sense of duty and purpose to uphold the values of the United Nations and to act with honesty and with the best interest of the Organization in mind;
  - (b) *Transparency*. Making timely information relating to the activities of the organization accessible to all stakeholders;
  - (c) *Decentralization*. Delegating authority at all levels of management, to bring decision-making closer to the point of delivery, while ensuring transparency and accountability;
  - (d) *Simplicity*. Establishing a policy framework that is fit for purpose and easy to understand, interpret and apply;

(e) *Diversity*. Accommodating a global organization with a culturally and geographically diverse, gender-balanced, international and multitalented workforce, through an effective and easily accessible policy framework.

#### IV. Main components of organizational and personnel accountability within the Programme

9. The accountability system of the United Nations, and of UN-Habitat by extension, has seven main components or tools that can be used to ensure effective and efficient organizational and personnel accountability within the Programme, as outlined below.

10. **Charter of the United Nations.** The basic principles that provide the framework for accountability at the United Nations are enshrined in the Charter of the United Nations, in which the purposes and principles of the Organization are stipulated and the principal organs and their roles and responsibilities identified. Under the Charter, which is the highest in the hierarchy of instruments governing the principal organs of the United Nations, it is the prerogative of the Member States to provide mandates to the Secretariat, through the resolutions and decisions emanating from those organs. Furthermore, pursuant to Article 97 of the Charter, the Secretary-General is the chief administrative officer of the United Nations and the individual to whom the mandates promulgated by the principal organs are entrusted for implementation.

11. **Programme mission and mandates.** The mission and mandates of UN-Habitat constitute the overarching principles guiding the work of the organization. UN-Habitat is responsible for sustainable urbanization and human settlements in the United Nations system. It supports Member States in the development of sustainable cities and human settlements, through its normative and operational work at the global, regional, national and local levels. UN-Habitat also leads and coordinates the monitoring of and reporting on global progress made in the implementation of the New Urban Agenda,<sup>1</sup> in collaboration with other United Nations entities. The mandate of the Programme is derived from the priorities established in relevant General Assembly resolutions and decisions, including Assembly resolutions 3327 (XXIX), by which it established the United Nations Habitat and Human Settlements Foundation, and 32/162, by which it established the United Nations Centre for Human Settlements (Habitat). By its resolution 56/206, the Assembly transformed the Centre into the United Nations Human Settlements Programme (UN-Habitat), effective 1 January 2002. UN-Habitat is responsible for promoting and consolidating collaboration with all partners, including local authorities and private and non-governmental organizations, in the implementation of Sustainable Development Goal 11, on making cities and human settlements inclusive, safe, resilient and sustainable. The work of UN-Habitat contributes to all 17 Goals.

12. **Strategic and programme planning and budgeting.** UN-Habitat develops a strategic plan, on a quadrennial basis, to focus its normative and operational work on key domains of change, aligned with its mission and mandates. It also develops a budget and a programme of work, on an annual basis, to translate its strategic plan into sets of results-driven deliverables.

13. **Results and performance management.** The following elements serve to measure, track and report on the performance of, and results achieved by, the institution, its leadership and its staff:

(a) *Institutional performance.* The annual programme performance report provides the means for monitoring and reporting on the implementation of the previous year's programme of work, while the annual progress report provides the means for monitoring and reporting on progress made in implementing the quadrennial strategic plan;

(b) *Leadership performance.* On an annual basis, the Executive Director signs a compact with the Secretary-General, outlining her or his priorities for delivering results and his or her responsibilities as a senior manager of the United Nations;

(c) *Individual performance.* Also on an annual basis, staff members are required to establish performance goals and are appraised by supervisors and management on how well they delivered on those goals.

14. **System of internal control.** The internal control system provides an integrated set of regulations, rules, policies and procedures supported by the delegation of authority and the segregation of conflicting duties. The system is designed to provide reasonable assurance regarding the

<sup>1</sup> Adopted at the United Nations Conference on Housing and Sustainable Urban Development (Habitat III), held in Quito from 17 to 20 October 2016, and subsequently endorsed by the General Assembly in its resolution 71/256.

achievement of objectives in the effectiveness and efficiency of operations; the reliability of financial reporting; and compliance with applicable laws and regulations. UN-Habitat accounting functions are independently exercised by the United Nations Office at Nairobi, through delegations of authority from both the Secretary-General of the United Nations and the Executive Director of UN-Habitat. In order to further strengthen the system, UN-Habitat has, over the years, implemented tools and practices to manage the following aspects:

- (a) *Results.* UN-Habitat developed a results-based management policy and manual to guide its planning, tracking and reporting of results and has established a strategic planning and monitoring branch to carry out results-based evaluation.
- (b) *Financial reporting.* UN-Habitat applies International Public Sector Accounting Standards, which enhance transparency and accountability and are recognized as an integral part of international best practice in financial reporting for public-sector entities.
- (c) *Financial information.* Since 2015, UN-Habitat, as part of the Secretariat, has used Umoja, an enterprise resource planning system that provides a harmonized and streamlined approach to the Organization's management of finance, human resources, procurement and assets.
- (d) *Roles and responsibilities.* UN-Habitat adopted a new organizational structure, effective 1 January 2020, in which the main areas of responsibilities are delineated, supported by a detailed responsibility assignment matrix.
- (e) *Risks.* UN-Habitat adopted the Secretariat enterprise risk management and internal control policy and methodologies and set up a committee at the senior management level to oversee risk management.

15. **Independent oversight bodies.** Three independent oversight bodies provide independent and professional oversight services to UN-Habitat, as outlined below:

- (a) *Joint Inspection Unit.* The Joint Inspection Unit is the only independent external oversight body of the United Nations system mandated to conduct evaluations, inspections and investigations system-wide. Its mandate is to look at cross-cutting issues and to act as an agent for change across the United Nations system. The Unit works to secure management and administrative efficiency and to promote greater coordination, both among United Nations agencies and with other internal and external oversight bodies;
- (b) *Board of Auditors and Office of Internal Oversight Services.* The Financial Regulations and Rules of the United Nations provide the Board of Auditors and the Office of Internal Oversight Services (OIOS) the exclusive right to conduct external and internal audits, respectively, on the operations and accounts of the United Nations, including UN-Habitat. Both the Board and OIOS are operationally independent from UN-Habitat and adhere to internationally accepted auditing standards. The Board conducts comprehensive audits that include a review of the efficiency of the financial procedures, accounting system, internal financial controls and general administration and management of the Organization. OIOS reviews, evaluates and reports on the use of financial resources and the effectiveness, adequacy and application of internal financial control systems, procedures and other relevant internal controls. The reports of the Board and OIOS are disclosed externally for public consumption. OIOS also conducts investigations into allegations of staff misconduct, as well as inspections and evaluations.
- (c) *Single audit principle.* In its resolution 48/216, section A, the General Assembly endorsed the single audit principle, aimed at avoiding the multiplication of third-party audits, and encouraged Member States and donors to rely on the assurances provided by the audits conducted by the Board of Auditors and OIOS. In accordance with the single audit principle, UN-Habitat cannot act on requests for external audits by individual Member States or others and is not in a position to offer the Board's services to conduct specific audits outside the Board's audit plan. Reports on audits conducted by the Board and by OIOS are public documents, available on their respective websites ([www.un.org/auditors/board](http://www.un.org/auditors/board) and <https://oios.un.org>).

16. **Ethical standards and integrity.** Because UN-Habitat is part of the Secretariat, its activities are covered by the Ethics Office. The Office reports directly to the Secretary-General and is entrusted with communicating and updating standards of conduct, providing guidance on ethics and confidential advice on conflicts of interests, developing ethics-related training, administering the financial disclosure programme and protecting staff against retaliation for reporting misconduct. The Office provides annual reports on its activities to the Secretary-General and, through the Secretary-General, to the General Assembly. To further support the integrity of the Organization, the United Nations has put in place regulations and rules that define ethical standards for staff members, including an oath of

office; an anti-fraud and anti-corruption policy; policies for avoiding conflicts of interest, such as on outside employment, political activity, gifts, hospitality and awards; and a policy aimed at preventing sexual exploitation and abuse.

## **V. Key actors in organizational and personnel accountability for the Programme**

17. The actors set out below have clearly mandated roles and responsibilities to develop, monitor and continuously strengthen an organizational and personnel accountability framework for UN-Habitat that is efficient, effective and transparent.

### **A. Governing bodies**

18. The governing bodies of UN-Habitat work together to strengthen the accountability of UN-Habitat and to provide effective oversight under which UN-Habitat should operate, in order to deliver results through its normative and operational activities.

#### **1. General Assembly**

19. Established in 1945 under the Charter of the United Nations, the General Assembly occupies a central position as the chief deliberative, policymaking and representative organ of the United Nations. Comprising all 193 States Members of the United Nations, the Assembly provides a unique forum for multilateral discussion of the full spectrum of international issues covered by the Charter.

20. The General Assembly fulfils its unique role in the UN-Habitat organizational and personnel accountability by:

- (a) Establishing the mandate for UN-Habitat and setting and guiding its normative agenda and programme of work through Assembly resolutions;
- (b) Establishing the governance structure of UN-Habitat and keeping it under review;
- (c) Approving the regular budget of UN-Habitat;
- (d) Monitoring the implementation of its resolutions on UN-Habitat and the use of regular budget funds through substantive and financial reports.

21. The General Assembly draws its authority within the accountability framework from the Charter.

#### **2. United Nations Habitat Assembly**

22. In its resolution 73/239, the General Assembly decided to dissolve the Governing Council of the United Nations Human Settlements Programme and to replace it with the United Nations Habitat Assembly of the United Nations Human Settlements Programme (UN-Habitat Assembly). The UN-Habitat Assembly is a universal body composed of the 193 States Members of the United Nations and convenes every four years at the UN-Habitat headquarters in Nairobi.

23. As mandated in rule 2 of the rules of procedure of the United Nations Habitat Assembly, the UN-Habitat Assembly plays its role in the organizational and personnel accountability of UN-Habitat by:

- (a) Identifying key issues and areas of focus for the normative and policy work of UN-Habitat;
- (b) Reviewing major trends relating to human settlements and urbanization;
- (c) Examining global norms and standards relating to human settlements and sustainable urbanization;
- (d) Adopting resolutions, declarations, recommendations, formal decisions, reports and other documents pertaining to strategic vision and political guidance, in accordance with its mandate;
- (e) Recommending strategies for the coherent implementation of the dimensions of urban and human settlements contained in the 2030 Agenda for Sustainable Development, the New Urban Agenda and other global agendas, including in the work of the United Nations system;
- (f) Examining and approving the UN-Habitat strategic plan, to be prepared by the Executive Board;

(g) Reviewing the quadrennial report of the Secretary-General on progress on the implementation of the New Urban Agenda.

### 3. Committee of Permanent Representatives

24. In accordance with rule 23 of the rules of procedure of the UN-Habitat Assembly, the Committee of Permanent Representatives is composed of all Permanent Representatives of States Members of the United Nations and members of the United Nations specialized agencies that are accredited to UN-Habitat. The Committee convenes, in an open-ended manner, twice every four years: once prior to the UN-Habitat Assembly, in preparation for that session, and once for a high-level midterm review.

25. The Bureau of the Committee of Permanent Representatives recommended that the following items be included on the agenda of Committee meetings held during its high-level midterm review:

- (a) Midterm review of the implementation of the UN-Habitat strategic plan;
- (b) Midterm review of the quadrennial report of the Secretary-General on progress on the implementation of the New Urban Agenda;
- (c) Midterm review of the implementation of the ministerial declaration adopted at the first session of the UN-Habitat Assembly;
- (d) Briefing by the Executive Director on the implementation of the outcomes of the first session of the UN-Habitat Assembly and on preparations for the upcoming session of the Assembly.

26. The Bureau also recommended the following agenda items for consideration by the Committee of Permanent Representatives during the open-ended Committee meetings held to prepare for the UN-Habitat Assembly, the first of which should be held during the week prior to the Assembly session planned for June 2023:

- (a) Review of the implementation of the UN-Habitat strategic plan;
- (b) Review of the quadrennial report of the Secretary-General on progress on the implementation of the New Urban Agenda;
- (c) Review of the implementation of the ministerial declaration adopted at the first session of the UN-Habitat Assembly;
- (d) Review of the status of preparations for the upcoming session of the UN-Habitat Assembly;
- (e) Review of draft resolutions, declarations, recommendations and decisions to be considered during the upcoming session of the UN-Habitat Assembly.

### 4. Executive Board

27. Established by General Assembly resolution 73/239, the Executive Board is composed of 36 member States elected by the UN-Habitat Assembly. It meets three times per year to increase oversight by Member States of UN-Habitat operations and strengthen Programme accountability, transparency, efficiency and effectiveness.

28. The Executive Board exercises its role in the organizational and personnel accountability of UN-Habitat in accordance with rule 24 of the rules of procedure of the UN-Habitat Assembly by:

- (a) Overseeing the implementation of the normative and operational activities of UN-Habitat;
- (b) Ensuring accountability, transparency, efficiency and effectiveness;
- (c) Approving and overseeing the implementation of the annual programme of work and budget and the resource mobilization strategy, in accordance with the strategic plans and political guidelines provided by the UN-Habitat Assembly;
- (d) Adopting decisions, within the scope of its mandate, on, among other things, programmatic, operational and budgetary issues, for the adequate and effective implementation of resolutions and other decisions adopted by the UN-Habitat Assembly;
- (e) Guiding and supporting efforts to finance the work of UN-Habitat;
- (f) Overseeing the compliance of UN-Habitat with evaluations and support auditing functions;

(g) Collaborating with the executive boards of other United Nations agencies, funds and programmes, in accordance with the management reform programme of the Secretary-General.

29. The responsibilities of the Executive Board are drawn from the report on the work of the Open-ended Working Group established by the Chair of the Committee of Permanent Representatives (A/73/726), pursuant to General Assembly resolution 72/226, subsequently endorsed by General Assembly resolution 73/239. These responsibilities are affirmed in the rules of procedure of the UN-Habitat Assembly (HSP/HA.1/HLS.2) and of the Executive Board (HSP/HA.1/HLS.3).

## **B. Secretary-General and United Nations Secretariat**

30. The Secretary-General of the United Nations is appointed by and accountable to the General Assembly. As the head of the United Nations Secretariat, the Secretary-General is formally mandated by the Assembly to maintain an effective and efficient accountability system under its guidance.

31. In 2010, the Secretary-General proposed a framework for the accountability system of the Secretariat, consisting of six main interrelated components, embedded in the definition of accountability approved by the General Assembly in its resolution 64/259. The Secretary-General has since submitted annual reports to the Assembly on progress made towards strengthening the accountability system of the Secretariat, the most recent being A/74/658.

32. The Secretary-General plays an essential role in the UN-Habitat accountability system by:

(a) Nominating the Executive Director of UN-Habitat and holding him or her accountable through the senior manager's compact, in which the key results-based priorities on which the Executive Director expects to deliver are outlined on an annual basis;

(b) Empowering the Executive Director through a clear system of delegations of authority that includes checks and balances. Since 1 January 2019, the Secretary-General, through his bulletin on the delegation of authority in the administration of the Staff Regulations and Rules and the Financial Regulations and Rules (ST/SGB/2019/2), has delegated significant authority to the Executive Director over the human, financial and physical resources of UN-Habitat, to allow for effective and efficient mandate delivery;

(c) Establishing rules and regulations governing the management of human, financial and physical resources;

(d) Allocating and monitoring the proper use of the regular budget resources.

33. The Secretary-General exercises some of the duties of the UN-Habitat accountability system through the organizational structure of the Secretariat, in particular the following entities:

(a) *Department of Management Strategy, Policy and Compliance*. Establishes policies and procedures for the management of human, financial and physical resources, maintains Umoja, the enterprise resource planning system of the Secretariat, and monitors the delegation of authority system, among other key functions;

(b) *Office of Internal Oversight Services*. Performs investigation, audit and inspection functions for UN-Habitat;

(c) *Ethics Office*. Oversees and safeguards ethical standards;

(d) *United Nations Office at Nairobi*. Exercises controllership over UN-Habitat financial management.

34. The Charter of the United Nations and the resolutions of the General Assembly empower the Secretary-General with the responsibility to maintain effective and efficient accountability in the Secretariat and, by extension, UN-Habitat.

## **C. Executive Director and Programme secretariat**

35. The Executive Director of UN-Habitat is elected by the General Assembly for a renewable term of four years, upon nomination by the Secretary-General after consultation with Member States.

36. The Executive Director is accountable to the Secretary-General and is responsible for all the work of the UN-Habitat secretariat, as well as its administration. More importantly, the Executive Director is accountable for:

(a) Achieving the priorities agreed upon with the Secretary-General through the annual senior manager's compact;

- (b) Developing the strategic plan and implementing it through the annual programme of work;
- (c) Diligently and effectively discharging the authority delegated by the Secretary-General in administering resources;
- (d) Implementing the applicable resolutions and decisions of the governing bodies.

37. The Executive Director is empowered to play a central role in maintaining effective and efficient organizational and personnel accountability within UN-Habitat by resolutions adopted by the governing bodies, the annual senior manager's compact with the Secretary-General and the delegations of authority granted by the Secretary-General.

#### **D. Programme personnel**

38. Personnel are the most important agents responsible for discharging the obligations of a fully accountable organization.
39. Programme personnel are accountable to the senior management of UN-Habitat for using organizational resources, tools and authority in an effective and efficient manner, and in accordance with the Staff Regulations and Rules of the United Nations, in order to achieve agreed-upon objectives and results.
40. Their levels of accountability are outlined in staff and non-staff contracts; job descriptions and terms of reference; the organizational structure and reporting lines of UN-Habitat; and the Staff Regulations and Rules.

### **VI. Main dimensions of accountability within the Programme**

41. There are four main dimensions of accountability within UN-Habitat: institutional accountability; programmatic accountability; resource accountability; and staff accountability.

#### **A. Institutional accountability**

42. UN-Habitat organizational and personnel accountability is founded upon the mission and mandates of the Programme, as approved by the governing bodies and in accordance with the provisions and principles of the Charter. UN-Habitat is accountable to its governing bodies through the Executive Director, who provides leadership and direction for achieving the Programme's mission and mandates and its obligations to the governing bodies.

#### **B. Programmatic accountability**

43. UN-Habitat programmatic accountability is defined through its strategic plans and its approved annual programme of work. The Executive Director is accountable and responsible for all the activities of UN-Habitat, as well as its administration. The Executive Director is accountable to the Secretary-General through the senior manager's compact, which, in addition to programmatic and financial objectives, includes specific human resources objectives and targets.

44. The divisional and regional directors and other senior managers of UN-Habitat are accountable to the Executive Director for contributing to the achievement of planned results and for providing an enabling environment, including the necessary policy, programme, operational and management guidance and oversight, in their respective areas of operation. Programme headquarters, regional and country offices report on achievements through programme performance reports and annual reports, which include key performance indicators to measure progress.

#### **C. Resource accountability**

45. UN-Habitat managers and staff members are accountable for the effective management of the human, financial, physical, information and contractual resources entrusted to them. This is done by ensuring that spending is carried out responsibly and with sound stewardship, that decision-making is transparent, that risks are identified and mitigated, that deliverables are produced on time and within budget, that assets are safeguarded, that employees are valued and that human and intellectual capacities are developed.

46. The United Nations has established a broad set of regulations, rules, policies and practices for the efficient and effective management of resources, which forms the basis upon which UN-Habitat and its entire staff are held accountable.

## D. Staff accountability

47. Managers at all levels of the Organization are expected to provide their staff with the appropriate authority, resources and tools to enable them to assume responsibility and be held accountable for fulfilling their duties. Staff, in turn, are accountable for exercising their authority and achieving agreed results as outlined in their individual performance appraisals, by using tools and resources in an effective and efficient manner, in accordance with United Nations and UN-Habitat regulatory frameworks, rules and regulations. Staff are also expected to keep themselves informed of all relevant information pertaining to their roles, such as regulations, rules, policies, procedures and standards, and to share their own professionally acquired knowledge as and when appropriate. The sharing of knowledge and information is a cornerstone of organizational excellence, as it enables staff to continuously further their own professional development while contributing to the fulfilment of the mandate of UN-Habitat.

## VII. Assessing and monitoring organizational and personnel accountability within the Programme

48. UN-Habitat continuously monitors the efficiency and effectiveness of its organizational and personnel accountability through the following mechanisms:

- (a) *Executive Board.* The Executive Board provides oversight through the review of, among other things, the annual report on the implementation of the Programme's strategic plan, the progress report on its financial status, the report on staffing and the report on recruitment, equitable geographical distribution and gender parity;
- (b) *Annual review and strengthening of Secretariat accountability.* The Secretary-General submits an annual progress report on accountability, as requested by the General Assembly, most recently in its resolution 74/271 (see, for example, A/74/658, submitted pursuant to resolution 73/289);
- (c) *Management review by the Joint Inspection Unit.* In 2021, the Joint Inspection Unit is scheduled to conduct an independent review of the management and administration of UN-Habitat. The scope of the review is tentatively planned to cover governance, organizational structure, the financial framework of UN-Habitat, executive management functioning, human resources management, accountability and oversight. The inspectors will be interviewing both internal and external stakeholders and, most importantly, those involved in the oversight of UN-Habitat, including members of its Executive Board;
- (d) *Annual external audit by the Board of Auditors.* The Board of Auditors performs an annual audit on the use of the financial resources and the effectiveness of the internal control system of UN-Habitat and issues an opinion and a set of recommendations meant to improve the Programme's internal controls. UN-Habitat has set up an Oversight and Internal Controls Unit within its Management, Advisory and Compliance Service to assist and facilitate the work of the internal and external auditors and ensure the timely and complete implementation of audit recommendations. The Board's audit covers the consolidated resources of UN-Habitat and includes visits to the Programme's headquarters, regional and country offices. The reports of the Board are made public through its website;
- (e) *Internal audits, investigations, inspections and evaluations by the Office of Internal Oversight Services.* OIOS performs approximately four risk-based internal audits per year on the adequacy and effectiveness of governance, risk management and control processes in ensuring the efficient and effective implementation of UN-Habitat programmes. OIOS also conducts investigations of staff members suspected of having committed any misconduct. In addition, it carries out inspections and evaluations meant to provide accountability to Member States and the public with regard to the activities and resources of the Organization; to help programmes to deliver better results so that they can achieve their objectives and fulfil their mandates; and to foster institutional learning by United Nations management, staff, stakeholders and partners. The reports of OIOS are made public through its website;
- (f) *Continuous monitoring by the Business Transformation and Accountability Division of the Department of Management Strategy, Policy and Compliance.* The Business Transformation and Accountability Division has developed several tools, including dashboards and a portal, to monitor the various delegations of authority granted by the Secretary-General to the Executive Director, the implementation of recommendations made by oversight bodies, the implementation of the risk management framework and the organizational performance of UN-Habitat;

(g) *Independent evaluations.* UN-Habitat evaluates its own work to assess how well its interventions are achieving the intended results and how effectively those results are contributing to broader development goals. This is done by assessing what has been achieved and by making recommendations that feed into policy, programme and project development and implementation. An independent Evaluation Unit was established in January 2012, to further improve and strengthen the evaluation function and to enforce the implementation of UN-Habitat evaluation policy. Its reports are available to the public on its website (<https://unhabitat.org/evaluation>);

(h) *Continuous oversight of the accountability system and risk management processes.* UN-Habitat has set up a risk oversight and accountability committee at the senior management level, headed by the Deputy Executive Director, which meets on a quarterly basis to review the adequacy of the accountability system and the risk management framework. The committee's deliberations are posted on the organization's intranet for staff consumption;

(i) *Certification of internal controls.* Starting from 1 January 2021, the Secretary-General will be personally certifying the adequacy of the internal control system of the Secretariat. To support that certification process, UN-Habitat will be performing an annual self-assessment of its own internal controls;

(j) *In-house focal point for conduct and discipline.* UN-Habitat has established a focal point for conduct and discipline, who is responsible for facilitating the implementation of policies and procedures relating to conduct and discipline, monitoring compliance with such policies and procedures and tracking, reporting on and facilitating timely action taken on allegations of misconduct, including discrimination, sexual harassment and the abuse of authority. The focal point tracks cases using the Misconduct Tracking System of the Department of Management Strategy, Policy and Compliance.

# Annex I

## United Nations Secretariat accountability system



Annex II

Organizational and personnel accountability within the United Nations Human Settlements Programme

