POLICY.RCG.2026.01

Accountability and Oversight Policy

Headquarters, Copenhagen

22 Apr 2026

1. Authority

1.1. This Policy is issued by the Director, Risk and Compliance Group pursuant to POLICY.ED.2025.01 - UNOPS Legislative Framework Policy, on the basis of a delegation of authority from the Executive Director.

2. Effective date

2.1. This Policy shall become effective on 22 April 2026.

[signature redacted]

Georg Eichhorn

Risk and Compliance Group Director (OiC)

Chapter 1 - General provisions

1. Purpose

1.1. The purpose of this Policy is to strengthen governance and oversight through clear lines of responsibility and to ensure transparency in all aspects of UNOPS operations.

1.2. This Policy supports ethical decision-making, sound risk management, responsible financial stewardship, and consistent performance evaluation, fostering a culture of accountability across all levels of the organization.

1.3. For external stakeholders, its primary purpose is to demonstrate that UNOPS remains a trusted and effective partner, delivering sustainable development solutions within its mandate while upholding high standards of integrity, good governance, efficiency, impact, and adherence to United Nations values.

1.4. This Policy is designed to reduce risks that could undermine mandate delivery, harm stakeholders and communities in which we work, or compromise organizational integrity, and commits the organization to timely, accurate reporting and appropriate consequence management.

2. Application and scope

2.1. This Policy applies to all UNOPS personnel, regardless of contract type or duty station, and operates at organizational, operational, and individual levels.

2.2. Managers within UNOPS shall support this Policy and convey the content of this Policy to their respective teams and their management expectations around accountabilities.

3. Definitions

3.1. UNOPS adopts the definition of **"accountability"** outlined in General Assembly resolution 64/259, as the obligation of an organization and its personnel to be answerable for all decisions made and actions taken, and to be responsible for honouring their commitments, without qualification or exception. Accountability includes:

(a) achieving objectives and high-quality results in a timely and cost-effective manner;

(b) fully implementing and delivering on its mandate in compliance with all resolutions, regulations, rules and ethical standards;

(c) verifiable, objective, accurate and timely reporting on performance results;

(d) responsible stewardship of funds and resources;

(e) all aspects of performance, including a clearly defined system of rewards and sanctions;

(f) due recognition of the important role of the oversight bodies and in full compliance with accepted recommendations.

3.2. In this Policy, the following terms have the meanings set out below:

(a) **"conflict of interest"** A conflict of interest occurs when, by act or omission, a personnel member's personal interests interfere with the performance of his or her official duties and responsibilities or with the integrity, independence and impartiality required by the personnel member's status as an international civil servant;

(b) **"internal control"** is a process, effected by a governing body, management or other personnel of an organization, designed to provide reasonable assurance regarding the achievement of objectives in the categories of:

(i) effectiveness and efficiency of operations;

(ii) reliability of financial reporting;

(iii) compliance with applicable laws and regulations.

(c) **"oversight"** means the general process of review, monitoring, evaluation, supervision, reporting and audit programmes, activities, policy implementation, and results of the organization, ensuring organizational, financial, operational and ethical accountability, effectiveness of internal controls, and the prevention of fraud and malpractice;

(d) **"transparency"** refers to a process by which reliable, timely information about existing conditions, decisions and actions relating to the activities of the organization is made accessible, visible and understandable.

Chapter 2 - UNOPS accountability principles

4. Principles

4.1. UNOPS adopts the following principles regarding accountability:

(a) principle of leadership commitment to a culture of accountability;

(b) principle of clear roles, responsibilities and accountability for results and outcomes;

(c) principle of formal delegation of authority;

(d) principle of stakeholder engagement and responsiveness;

(e) principle of risk, opportunity and cost-benefit considerations in decision-making;

(f) principle of transparency;

(g) principle of reliance on reliable and verifiable performance monitoring and reporting to support decision-making;

(h) principle of resilience and business continuity.

5. Principle of leadership commitment to a culture of accountability

5.1. UNOPS leadership shall actively champion accountability principles and foster a culture of transparency, integrity, accountability, continuous learning, zero tolerance for misconduct and zero tolerance for inaction.

5.2. All UNOPS personnel shall take responsibility for their own actions or omissions and be accountable for how they collaborate and for their interdependence with others to effectively and efficiently fulfil the UNOPS mandate.

6. Principle of clear roles, responsibilities and accountability for results and outcomes

6.1. All UNOPS personnel shall be accountable for making informed, timely and responsible decisions, ensuring alignment with the UNOPS mandate, strategic plan and results framework.

6.2. Accountability is upheld through:

(a) defined roles and responsibilities;

(b) structured and transparent decision-making;

(c) articulated escalation processes;

(d) consistent and timely performance oversight and consequence management when needed;

(e) effective communication of organizational expectations across the organization.

7. Principle of formal delegation of authority

7.1. Decision-making authority is clearly defined, documented and made available within UNOPS in accordance with the policy on delegation of authority, including when such authority may or may not be delegated.

7.2. Decision-making authority is granted, in a manner that ensures appropriate oversight of risks, appropriate segregation of duties between different functions, and the maintenance of financial and operational integrity.

7.3. The granting of decision-making authority includes:

(a) ensuring separation of key duties and responsibilities in authorizing, processing, recording and reviewing transactions to prevent conflicts of interest;

(b) strengthening internal controls;

(c) improving financial stewardship.

8. Principle of stakeholder engagement and responsiveness

8.1. In line with its mandate, UNOPS actively engages with governments, donors, local communities and beneficiaries to deliver sustainable and impactful solutions.

8.2. Through respectful, transparent, timely communication and participatory decision-making, UNOPS helps ensure its operations are responsive to diverse situations, fostering trust, alignment and operational effectiveness.

8.3. UNOPS personnel shall actively seek guidance from UNOPS managers, if they become aware of actions by UNOPS personnel and/or by third parties contracted by UNOPS that are not aligned with UNOPS values.

9. Principle of risk, opportunity and cost-benefit considerations in decision-making

9.1. Risk management is an integral part of organizational processes and decision-making to help ensure that financial sustainability, risks and opportunities are considered in strategic planning, operations, and project management, enabling decisions to be taken within the UNOPS mandate and risk appetite.

9.2. Decisions should be based and documented on the best available information, while acknowledging uncertainties and limitations.

9.3. Decision-making considers both opportunities and challenges, enabling context-sensitive and responsible actions.

9.4. UNOPS personnel shall actively seek guidance from and consult with their head of business if they become aware of actions misaligned with UNOPS values.

10. Principle of transparency

10.1. UNOPS publishes reliable and timely information about existing conditions, decisions and actions relating to the activities of the organization, in an accessible, visible and understandable fashion, unless the information is deemed confidential.

11. Principle of reliance on reliable and verifiable performance monitoring and reporting to support decision-making

11.1. Performance of partnerships, projects, portfolios and programmes is managed through regular monitoring and reporting on results (financial, outputs, outcomes and impacts) and sustainability.

11.2. Individual performance is assessed and discussed through the continuous performance management process.

12. Principle of resilience and business continuity

12.1. UNOPS ensures business continuity by proactively identifying potential disruptions, implementing resilience measures, and safeguarding personnel, operations and organizational reputation.

12.2. Accountability is upheld through effective incident response, crisis management and transparent reporting on business continuity measures.

Chapter 3 - Accountability system

13. Accountability system

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

(a) UNOPS mandate and values;

(b) Strategic, financial and operational planning;

(c) Delivery, results and outcomes;

(d) Internal controls system;

(e) Enablers supporting operational efficiency by equipping personnel with the tools and training;

(f) Culture of accountability, ethical behaviour and integrity;

(g) Oversight mechanisms.

13.2. The components of the accountability system are further detailed in Annex I.

Chapter 4 - Organizational, operational and individual accountability in UNOPS

14. Levels of accountability

14.1. The accountability system has three main levels of implementation:

(a) Organizational accountability;

(b) Operational accountability;

(c) Individual accountability.

15. Organizational accountability

15.1. UNOPS is accountable to its stakeholders at multiple levels, including:

(a) the Executive Board, for management and implementation in accordance with the strategic plan, including institutional results and resources set out in the biennial budget estimates;

(b) Member States, based on the resolutions arising from the quadrennial comprehensive policy review, the Executive Board approved strategic plans and the UNOPS results framework;

(c) citizens and beneficiaries, recognizing that Member States are themselves accountable to their populations for achieving development goals and priorities to which UNOPS supports national development plans and contributes to the Agenda 2030 with a focus on accountability for affected populations;

(d) the United Nations system, through engagement with the repositioned development system at global, regional and country levels, contributing to the United Nations Sustainable Development Cooperation Framework and implementing the Management and Accountability Framework of the UN Development and Resident Coordinator System;

(e) stakeholders relying on UNOPS compliance with the UNOPS legislative framework and accurate reporting against mandated roles and plans;

(f) the United Nations Security Management System (UNSMS), by upholding responsibilities and accountabilities outlined in the UNSMS framework of accountability and associated policies and guidelines;

(g) its personnel, by providing the systems, tools and training needed to fulfil their functions and uphold UNOPS accountability commitments.

16. Operational accountability

16.1. Operational accountability in UNOPS comprises the following elements:

(a) activities, resources and processes are managed efficiently, effectively, transparently and in alignment with United Nations regulations, financial principles and development objectives;

(b) oversight mechanisms at the project, programme and portfolio levels ensure alignment with strategic objectives, with internal monitoring, risk assessments and, where relevant, independent evaluations tracking performance and recommending improvements, and with regional and global oversight assessing project performance, resource allocation and impact to ensure consistency and effectiveness across operations;

(c) project delivery is supported by structured project management frameworks, monitoring systems and transparent reporting, with each project starting with clear objectives and performance indicators that allow progress to be tracked against scope, quality, timeline and budget;

(d) transparency is enhanced through the publication of financial and operational data, including project expenditures, via the International Aid Transparency Initiative, enabling stakeholders to track funding use and project outcomes;

(e) stakeholder engagement and feedback are ensured through the active involvement of clients, donors and beneficiary communities from project planning through implementation, with performance tracked through progress reports, site visits, quality assurance and independent evaluations and communicated through regular stakeholder updates;

(f) continuous improvement is maintained through the systematic evaluation and enhancement of processes, performance and service delivery to ensure long-term efficiency, effectiveness and sustainability.

17. Individual accountability

17.1. Individual accountability in UNOPS consists of the following elements:

(a) appropriate delegation of authority to managers to enable effective delivery of organizational commitments while ensuring adherence to UNOPS values, principles, standards, policies and procedures;

(b) personnel exercising delegated authority only in the manner prescribed by the delegation of authority framework or by specific delegations;

(c) managers providing personnel with adequate resources and appropriate tools and delegating appropriate levels of authority based on the principle of mutual accountability;

(d) personnel using the resources, tools and delegated authority in an effective and efficient manner, in accordance with the UNOPS legislative framework, to achieve objectives and results;

(e) personnel taking individual steps to remain informed of policies, technical standards, corporate processes, corporate guidance and informational documents as relevant to their role;

(f) personnel using the systems, tools and training provided by UNOPS to ensure compliance with the legislative framework;

(g) personnel being accountable to the organization for expected ethical and professional conduct and to their managers for how they discharge delegated authority in delivering agreed performance results and budgets;

(h) personnel meeting the criteria for disclosure have an obligation to file annually the proper financial disclosure statement;

(i) individual performance being assessed and discussed through the continuous performance management process.

Chapter 5 - UNOPS governing and advisory bodies

18. Governing and advisory bodies

18.1. UNOPS operates in a dynamic and complex global environment, engaging with a diverse range of stakeholders, including governing bodies and external stakeholders. Annex II contains a graphical representation.

19. Executive Board

19.1. The Executive Board is the governing body of UNOPS.

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

19.3. UNOPS reports its operations to the Executive Board, which also reviews and approves its administrative and financial plans and budgets.

19.4. In addition, the Executive Board establishes the financial regulations governing financial management, while the Executive Director establishes the financial rules.

20. Advisory Committee on Administrative and Budgetary Questions (ACABQ)

20.1. The Advisory Committee on Administrative and Budgetary Questions (ACABQ) is a subsidiary body of the General Assembly and is responsible for:

(a) reviewing and providing expert recommendations on financial, budgetary and administrative matters;

(b) examining the United Nations proposed budget, assessing financial implications of resolutions, and reviewing reports from oversight bodies to enhance transparency and efficiency;

(c) evaluating funding requests for peacekeeping and special political missions, ensuring cost-effective resource allocation.

21. Audit Advisory Committee (AAC)

21.1. The Audit Advisory Committee serves in an independent expert advisory capacity to assist the Executive Director and the Executive Board in exercising their oversight responsibilities in accordance with relevant best practices, industry standards, financial and staff regulations and rules, as well as policies and procedures applicable to UNOPS and its operating environment.

22. External oversight

22.1. External oversight of UNOPS is exercised by independent United Nations oversight bodies:

(a) The United Nations Board of Auditors (UNBOA) conducts independent audits of UNOPS, and reports directly to the General Assembly. UNBOA assists UNOPS leadership in financial statement certification and audits UNOPS compliance with applicable financial regulations, rules and standards;

(b) UNOPS submits biannual reports to the Executive Board on the implementation of the UNBOA recommendations;

(c) The Joint Inspection Unit (JIU), as an independent external oversight body of the United Nations system, evaluates cross-cutting issues and drives organizational reforms across the system;

(d) UNOPS reports on the implementation of the JIU recommendations to the Executive Board in accordance with United Nations system reporting arrangements.

Chapter 6 - Accountabilities within the Three Lines Model

23. Three Lines Model

23.1. UNOPS adheres to the Three Lines Model for managing governance, risk, oversight and accountability as visually represented in Annex III.

24. The first line - operational management

24.1. The first line roles are primarily responsible for revenue generation and the delivery of projects, services and operational activities in alignment with UNOPS mandate and strategic objectives.

24.2. The first line owns and manages risks while ensuring effective operations and decision-making. They are accountable for applying risk management and control processes in day-to-day activities and ensuring compliance with the legislative framework and wider commitments.

24.3. These roles encompass regional and country offices, project teams and operational units, including support functions that directly manage delivery and risks within their areas of responsibility.

25. The second line - risk oversight

25.1. Second-line roles provide oversight, expertise, guidance and monitoring to ensure good governance and effective, systematic and consistent risk management.

25.2. The second line develops frameworks for governance, policies, risk management, internal control and compliance. In addition, they support operations with effective and ethical decision-making, including risk mitigation measures and consideration of emerging risks.

25.3. The second line monitors key risks, such as legal, compliance, financial, operational, security and reputational risks at the project, programme and portfolio levels and at the corporate level.

26. The third line - independent oversight

26.1. The third-line roles are performed by the independent functions within UNOPS: the Internal Audit and Investigations Group (IAIG) and the Ethics Office.

26.2. The purpose of IAIG is to strengthen UNOPS ability to create, protect and sustain value by providing the Executive Board and UNOPS management with independent, risk-based, and objective assurance and investigation.

26.3. The Ethics Office (in the context of its third-line role) handles allegations of retaliation.

Chapter 7 - Internal oversight mechanisms

27. Purpose and scope of internal oversight mechanisms

27.1. UNOPS shall maintain an internal oversight mechanism to ensure systematic and coordinated monitoring, assurance and continuous improvement across lines, enabling sound management and the effective delivery of results.

27.2. This mechanism includes a variety of interconnected functions and structures.

Specifically, it encompasses:

(a) the legislative framework;

(b) decision-making bodies;

(c) risk management, compliance and internal controls;

(d) management oversight and quality assurance;

(e) safeguards and incident reporting;

(f) business continuity management;

(g) performance and consequence management;

(h) accountability compact and strategic targets.

27.3. The internal oversight mechanisms shall be assessed periodically, as a minimum every second year, to assess their effectiveness, efficiency and continued relevance to organizational objectives.

27.4. Findings and recommendations from the reviews mentioned above shall inform policy revisions, process enhancements, and capacity development initiatives.

27.5. Oversight shall promote fairness, transparency, and consistency across UNOPS.

28. Legislative framework

28.1. All UNOPS personnel are responsible for adhering to the UNOPS legislative framework, and the culture of accountability, ethical behaviour and integrity.

28.2. Exceptions to the legislative framework shall arise only in exceptional circumstances and must be properly justified, documented and approved through established governance channels, with monitoring and reporting in place.

29. Decision-making bodies (committees, boards, review bodies, panels and other bodies)

29.1. The organization shall establish decision-making bodies with clear mandates, membership, and authority.

29.2. The decision-making bodies shall operate transparently and make their decisions available to relevant stakeholders.

29.3. Annex IV outlines the key requirements for decision-making bodies to ensure strong governance.

30. Risk management, compliance and internal controls

30.1. UNOPS shall maintain effective risk management, compliance, and internal control processes as core components of its accountability framework. Together, these processes support the achievement of organizational objectives by ensuring that risks are identified, assessed, managed, and reported, and that all activities comply with applicable regulations, policies, and standards.

30.2. Identifying and addressing risks on a continuous basis – whether legal, compliance, financial, operational, security or reputational – requires personnel to address risks in a transparent, structured and continuous manner, using established frameworks. Escalation shall take place according to defined thresholds and institutional mechanisms.

30.3. Managers at all levels are responsible for implementing and maintaining internal controls within their areas of responsibility, proportionate to the risks faced and aligned with organizational policies.

30.4. Risk management shall be embedded in planning, decision-making, and performance oversight to ensure that mitigation measures are implemented, monitored, and adjusted as conditions evolve.

30.5. Compliance mechanisms shall promote integrity and ensure adherence to internal controls, data governance and protection, ethical standards, and regulatory requirements.

30.6. UNOPS shall maintain systems to detect, prevent, and address non-compliance, promote integrity, and safeguard organizational assets, personnel, information, and reputation.

30.7. Information derived from risk, control, and compliance monitoring shall be reliable, timely, and used to inform oversight, reporting, and decision-making at all levels.

30.8. Continuous review and improvement of these processes shall reinforce accountability, transparency, organizational resilience, and effectiveness across UNOPS.

31. Management oversight and quality assurance

31.1. UNOPS shall maintain oversight and quality assurance mechanisms across all management, project, programme, and portfolio levels and across UNOPS to ensure that operations are aligned with strategic objectives, organizational priorities, and commitments to stakeholders.

31.2. Executive-level accountability and governance within UNOPS are exercised as follows:

(a) The Executive Office and Management Team shall have overall responsibility for organizational oversight and accountability;

(b) The Management Team is the collaborative leadership forum that drives the implementation of the Strategic Plan in accordance with the UNOPS mandate, ensures alignment on organizational priorities, and supports the Executive Director in keeping the organization fit for purpose.

31.3. Executive oversight and strategic assurance are exercised by the Executive Office as follows:

(a) The Executive Office shall review oversight and assurance findings, commission assessments as required, and take corrective action to address systemic risks or performance deficiencies, and shall ensure alignment between strategic intent, operational performance, and stakeholder expectations as well as having appropriate performance management frameworks in place, ensuring accountability;

(b) The Executive Office shall ensure that significant assurance issues, systemic risks, and lessons learned are reported to relevant governance bodies in accordance with established procedures.

31.4. Operational oversight within Delivery and Partnership (D&P) is exercised as follows:

(a) Delivery and Partnership (D&P) functions shall be responsible for oversight within operational delivery and line management structures;

(b) D&P managers shall ensure compliance with applicable policies, standards, and guidance, and integrate assurance measures into daily management practices;

(c) D&P managers shall monitor performance against regional or operational Key Performance Indicators (KPIs), and address deviations or issues through established channels;

(d) D&P shall ensure that management oversight and quality assurance are embedded at all levels of implementation and that assurance findings inform continuous improvement.

31.5. Functional oversight within Management and Policy (M&P) is exercised as follows:

(a) Management and Policy (M&P) groups shall exercise oversight and quality assurance within their respective functional areas in line with policy and mandatory requirements, and be appropriately aligned with best practices;

(b) Each M&P group shall establish and monitor relevant KPIs to assess compliance with and effectiveness of policies and processes, and continuous improvement;

(c) Where policies and practices are interdependent, M&P groups shall coordinate oversight and share oversight reporting to ensure consistency and shared accountability;

(d) Each M&P group shall document its oversight activities and provide consolidated reporting including to the Executive Office and Management Team as required. The reporting shall highlight any dependencies or interdependencies that may exist;

(e) M&P groups shall ensure that management oversight and quality assurance in their respective functional areas are embedded and that assurance findings inform continuous improvement.

31.6. Coordination and information sharing across oversight levels are ensured as follows:

(a) Oversight and quality assurance activities across regions, D&P, M&P, MT and the Executive Office levels shall be coordinated to ensure coherence and timely exchange of information;

(b) Assurance findings, performance data, and risk assessments shall be consolidated through regional and corporate reporting mechanisms to enable informed management decisions and organizational learning.

31.7. Individual responsibilities and accountability culture within UNOPS are exercised as follows:

(a) All UNOPS personnel share responsibility for contributing to effective oversight and quality assurance within their respective roles;

(b) Each individual shall exercise sound judgment, comply with applicable policies and procedures, and promptly report issues or risks that may affect compliance, performance, or integrity;

(c) Managers at all levels shall foster a culture of accountability and continuous improvement, ensuring that personnel understand and fulfil their oversight obligations.

31.8. UNOPS reciprocal accountabilities to external stakeholders are set out in Annex V.

32. Safeguards and incident reporting

32.1. UNOPS shall maintain a reporting framework to ensure that operational, security, or integrity-related incidents are identified, reported, assessed, and addressed in a timely and coordinated manner.

32.2. All personnel have a duty to promptly report any incident, concern, or behaviour that may breach UNOPS policies or compromise the safety, integrity, or reputation of the organization, and in the best interest of the people it serves. This includes, but is not limited to:

(a) suspected misconduct, fraud or corruption;

(b) harassment, sexual exploitation and abuse;

(c) security incidents or health and safety issues;

(d) misuse of UNOPS resources;

(e) safeguarding and beneficiary-protection concerns;

(f) any action that may compromise the integrity or reputation of UNOPS.

32.3. Personnel must promptly report such incidents through the designated reporting channels, and failure to report may itself constitute a breach of duty.

32.4. Psychological safety is prioritized across the organization, with managers setting the tone through open, proactive dialogue, creating an environment where feedback is welcome.

32.5. Personnel shall formally recuse themselves from any involvement in matters which might give rise to an actual or possible conflict of interest. When an actual or possible conflict of interest arises, the conflict shall be raised by the individual to their head of business unit to be resolved in favour of the interests of UNOPS, if needed, in consultation with the Ethics Office.

32.6. UNOPS ensures confidentiality and protects personnel from retaliation to the extent personnel have engaged in protected activity as defined in UNOPS policy on protection against retaliation.

32.7. Management shall ensure that appropriate investigation and corrective and/or preventative measures are implemented to mitigate impact and prevent recurrence.

33. Business continuity management

33.1. UNOPS shall maintain a business continuity management system to ensure the organization's ability to continue critical operations during and after disruptions, with offices and business units identifying essential functions, assessing potential risks, and maintaining up-to-date business continuity and recovery plans.

33.2. The designated official shall test, review, and update these plans regularly to ensure readiness and resilience. Business continuity arrangements shall align with UN system standards and support the safety of personnel, the integrity of operations, and the uninterrupted delivery of services to partners and beneficiaries.

34. Performance and consequence management

34.1. UNOPS shall maintain a personal performance management system that ensures individual accountability and alignment with organizational objectives.

34.2. Managers shall monitor and review performance against agreed objectives and behavioural expectations.

34.3. Performance information shall be documented accurately and used to inform development, talent management, recognition and corrective actions.

35. Accountability compact and strategic targets

35.1. Accountability compacts and other measurements shall define agreed financial, operational and strategic targets consistent with corporate plans and strategies.

35.2. Performance against these targets shall be reviewed regularly in line with established reporting cycles.

35.3. Variances shall be reported and analysed, and corrective actions implemented as required.

Chapter 8 - Independent oversight mechanisms

36. Purpose and scope of independent oversight mechanisms

36.1. Independent oversight provides assurance that governance, risk management, and internal controls are effective across all internal operations and third-party activities.

36.2. Independent oversight must be carried out with honesty, impartiality, and professionalism, and those responsible for oversight shall base their assessments and decisions on evidence and sound judgment, free from bias and external influence.

36.3. Independent oversight complements internal oversight mechanisms by providing assurance that management controls function as intended and that accountability, transparency, and integrity are upheld.

36.4. Coordination shall be maintained between internal and independent oversight mechanisms to ensure comprehensive assurance coverage, avoid duplication, and promote effective risk management.

37. Independent internal assurance

37.1. IAIG provides independent and objective assurance, audit, investigation, and advisory services in accordance with international standards for internal auditing and investigation practice.

37.2. IAIG reports functionally to the Executive Director and independently reports to the Executive Board and the Audit and Advisory Committee on its operational activities as well as any other matter it deems appropriate.

37.3. The Ethics Office promotes a culture of ethics by raising awareness about ethical standards and expected behaviour, develops standards, training and education on ethics issues, provides confidential advice to personnel and guidance to management, administers conflict of interest and financial disclosure programmes, and ensures protection against retaliation in accordance with applicable frameworks.

37.4. The Director of the Ethics Office reports operationally to the Executive Director but operates independently of management to uphold integrity and ethical standards across the organization. While the Ethics Office submits its Annual Report to the Executive Director, the report remains independent.

38. Responsibilities for independent oversight

38.1. All organizational units and personnel shall fully cooperate with and support independent oversight activities.

38.2. Management shall review oversight findings, take timely corrective action to address identified deficiencies, and implement recommendations to strengthen controls, compliance, and performance. Implementation progress shall be tracked, verified, and reported periodically to ensure accountability and transparency.

38.3. The results of independent oversight activities, including audits, evaluations, investigations, and ethics reviews, shall be communicated to the relevant management levels as prescribed in the applicable frameworks.

38.4. Management and independent oversight functions shall maintain constructive dialogue to promote mutual accountability and continuous improvement while preserving oversight independence.

38.5. The Director of IAIG shall ensure that the results of independent oversight activities, together with management responses, are reported to the Executive Board in accordance with established procedures and timelines.

38.6. The Director of the Ethics Office shall report independently to the Executive Board on the issues outlined in section 37.3. in accordance with established procedures and timelines.

Chapter 9 - Monitoring and reporting mechanisms

39. Reporting to the Executive Board for oversight and accountability

39.1. A dedicated annual progress report on the accountability system shall be presented by UNOPS to the Executive Board to strengthen transparency, improve decision-making, and ensure continuous accountability improvements across the organization.

39.2. The report shall track the functionality, evolution and maturity of the accountability framework, providing updates on governance enhancements, oversight mechanisms, and performance monitoring.

Chapter 10 - Final Dispositions

40. Guidance documents

40.1. RCG Director may issue Corporate Processes or Corporate Guidance and Informational Documents to support the application of this Policy.

41. Exceptions

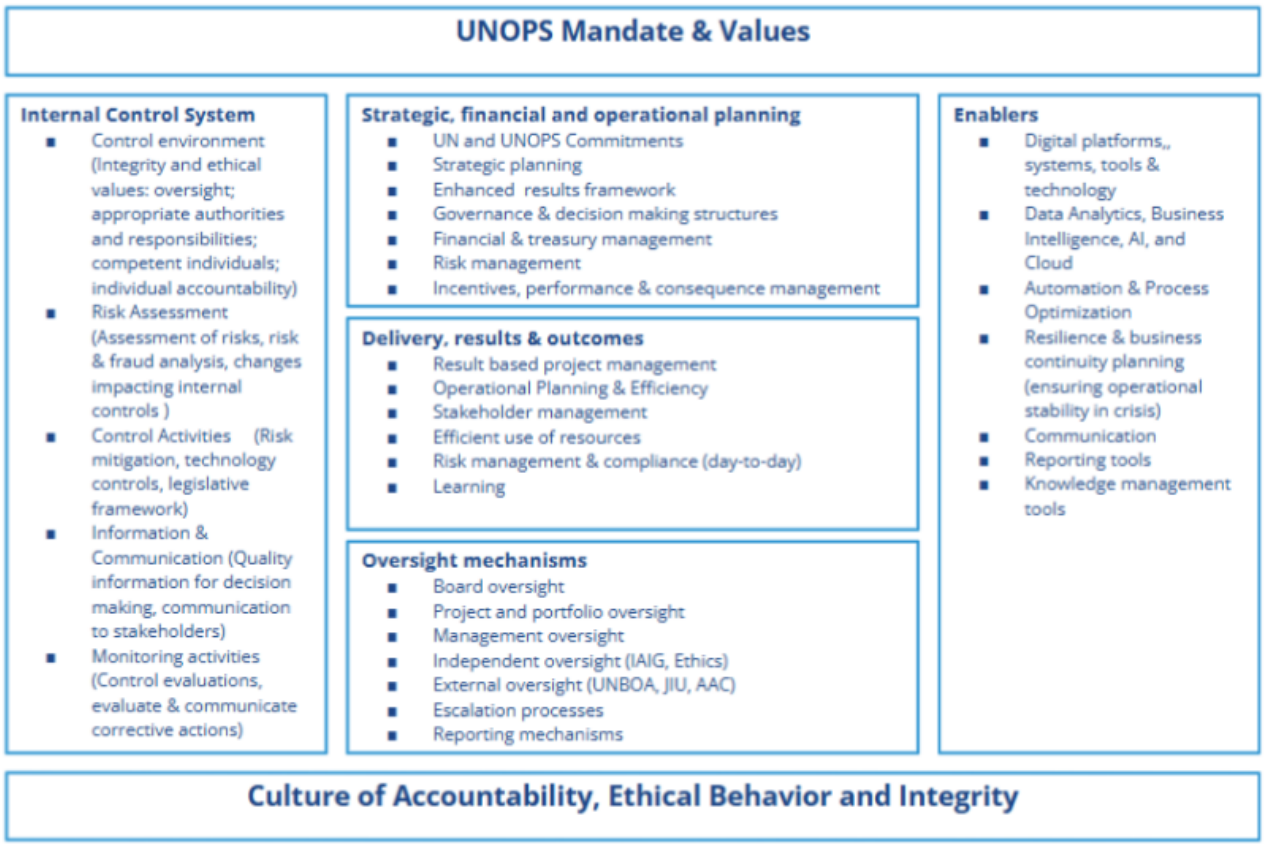
41.1. Any exceptions to this Policy shall be formally approved by the ED, DED M&P or RCG Director, with justification documented and retained.

Annex I - Accountability System

(referred to in section 13.2.)

1. **Accountability System - The seven components**

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



2. **UNOPS mandate and values**

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

2.2. The mandate for implementation was reaffirmed by the General Assembly in the preambular paragraphs of its resolution 65/176 of 20 December 2010: *Reaffirming also the role of the United Nations Office for Project Services as a central resource for the United Nations system in procurement and contracts management as well as in civil works and physical infrastructure development, including the related capacity development activities. Recognizing the potential for value-adding contributions that the United Nations Office for Project Services can make in providing efficient, cost-effective services to partners in the areas of project management, human resources, financial management and common/shared services.*

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

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

3. **Description of the accountability system components**

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

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

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

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

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

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

3.7. Oversight mechanisms ensure accountability at all levels, including project and portfolio oversight. Reporting mechanisms cascade information to ensure effective management oversight. Additionally, escalation processes shall be in place to handle critical risks and performance issues, ensuring timely interventions and corrective actions.

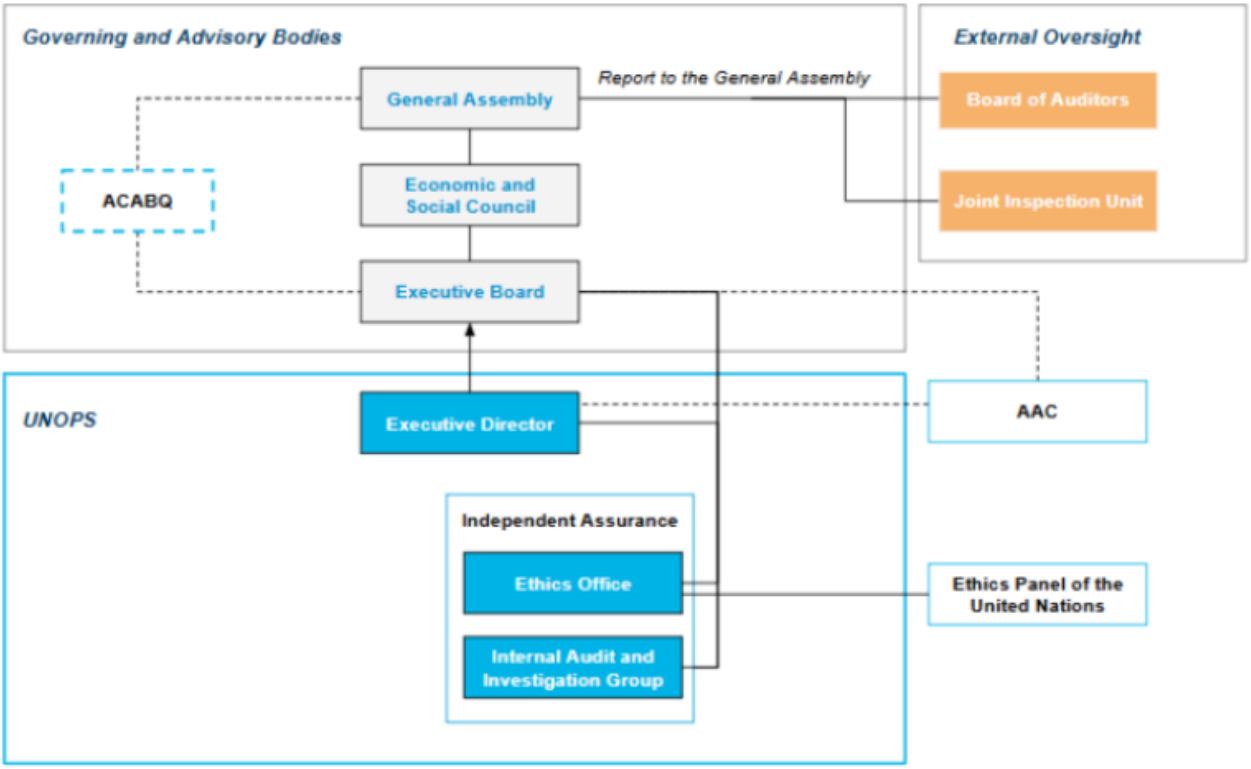
3.8. Independent oversight is conducted by the Internal Audit and Investigations Group and the Ethics Office. External oversight is conducted by the United Nations Board of Auditors, the Joint Inspection Unit, and the Audit Advisory Committee.

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

Annex II - Overview of the governing and advisory bodies of UNOPS

(referred to in section 18.1.)

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



Annex III - Three Lines Model

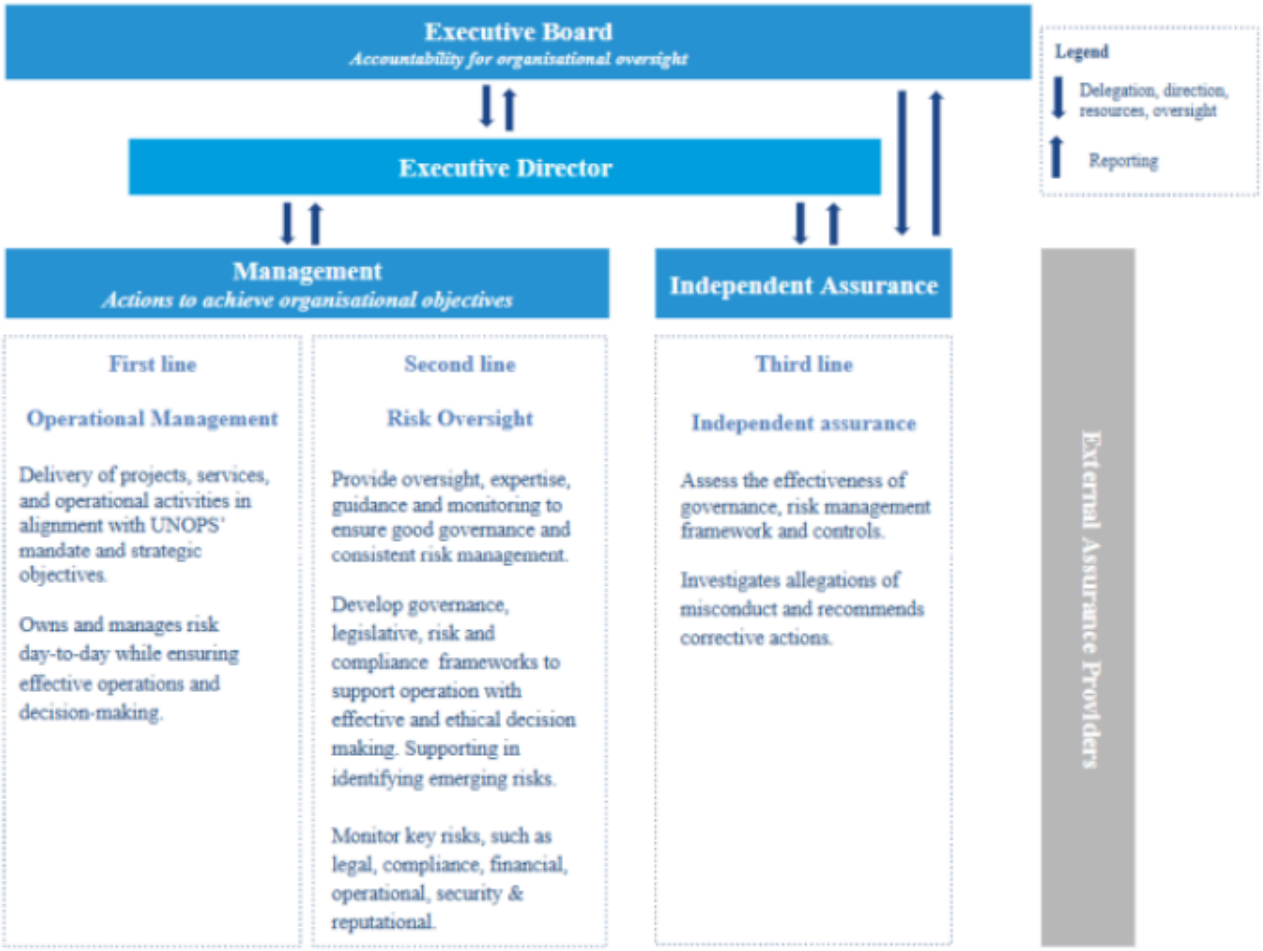
(referred to in section 23.1.)

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

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

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

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



Annex IV - Decision-making authorities and committees

(referred to in section 29.3.)

Key requirements

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

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

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

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

Annex V - External stakeholders - reciprocal accountabilities

(referred to in section 31.8.)

External Stakeholders - reciprocal accountabilities:

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

(a) Donors provide funding for agreed project objectives, holding UNOPS accountable for the effective and ethical use of resources, while UNOPS ensures financial transparency, results-driven implementation, and compliance with donor requirements;

(b) Implementing partners, such as United Nations organizations, non-governmental organizations, Governments and the private sector, are responsible for project execution,

adhering to agreed standards and reporting progress. In turn, UNOPS provides technical oversight, risk management, and capacity-building support to ensure successful delivery;

(c) Beneficiaries – communities and individuals directly impacted by projects – are integral to ensuring that initiatives meet local needs. They participate at different stages of planning, feedback and long-term sustainability, while UNOPS ensures responsiveness, inclusivity and accountability in service delivery.

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

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

Type of external stakeholders	UNOPS accountabilities to stakeholders	Stakeholder accountabilities to UNOPS
Donors	• Deliver high-quality, result and impact driven projects that align with donor priorities and development objectives. • Provide timely and accurate financial and performance reports, including use of funds and the resulting outputs, outcomes and impacts. • Comply with donor agreements, donor regulations (as applicable), United Nations and UNOPS regulations and rules. • Engage with donors on emerging risks, challenges and lessons learned to continuously improve implementation.	• Ensure clear strategic priorities, expectations for project outcomes and funding. • Engage in oversight and governance. • Promote harmonization and coordination with other funding partners to maximize development objectives.
Implementing partners	• Ensure clear agreements, roles and expectations for project implementation. • Distribute funds, technical oversight and risk management support. • Adhere to legal and financial standards. • Monitor and evaluate project execution to ensure compliance with ethical, legal and financial standards.	• Ensure clear agreements, roles and expectations. • Technical knowhow and risk management • Ensure projects meet quality and compliance standards. • Ensure transparent reporting and alignment with donor requirements and development goals.
Beneficiaries and affected populations	• Engage beneficiaries in project planning, implementation and monitoring to ensure alignment with local needs and priorities. • Effective delivery of projects and services that meet agreed objectives. • Adhere to legal and financial standards. • Provide accessible grievance and feedback mechanisms to ensure accountability and responsiveness.	• Engage actively in project design, implementation and feedback on processes. • Use and maintain the project deliverables. • Participate in capacity building efforts to ensure long-term sustainability and local ownership.