

UNITED NATIONS OFFICE FOR PROJECT SERVICES

Headquarters, Copenhagen
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**ORGANIZATIONAL DIRECTIVE No. 2 (rev. 1)
UNOPS Accountability Framework and Oversight Policies****1. Introduction**

- 1.1. The UNOPS accountability framework takes into account General Assembly resolution 62/208 on the triennial comprehensive policy review of operational activities for development of the United Nations system; resolution 60/1 on the 2005 World Summit Outcome; resolution 61/245 on the comprehensive review of governance and oversight in the United Nations, programmes and specialized agencies; and other pertinent decisions and resolutions regarding the strengthening of accountability and ethics in the United Nations system.
- 1.2. Document DP/2008/55 presenting the draft UNOPS Accountability Framework was adopted pursuant to the Executive Board's decision 2008/5 and revised in accordance with decision 2008/13. It was approved by the Executive Board through its decision 2008/37.
- 1.3. The present document "UNOPS Accountability Framework and Oversight Policies" is based on document DP/2008/55. The framework seeks to strengthen UNOPS accountability, risk management and assurance processes. While establishing basic principles, the policy also contains specific terms and concepts (as requested in decision 2008/5), including accountability and transparency, as well as modalities of disclosure and confidentiality in the management of UNOPS operational activities. Special emphasis was placed on ensuring coordination and harmonization with UNDP and UNFPA, as per decision 2008/13.
- 1.4. Further, the Executive Board at its 2011 annual session (June 2011), adopted decision 2011/23 as contained in document DP/2011/32, to respond to the emerging demand for greater information disclosure on internal audit reports, including options for responding to the need for relevant information. At its 2011 second regular session (September 2011), the Executive Board took note of the proposal on remote viewing of internal audit reports to enhance the exercise of due diligence while adhering to decisions 2008/37 and 2011/23, as well as the procedures of disclosure stipulated in document DP/2008/55 .

2. Purpose and scope

- 2.1. The framework seeks to strengthen UNOPS accountability, risk management and assurance processes. While establishing basic principles, the policy also defines specific terms and concepts, including accountability and transparency, as well as modalities of disclosure and

confidentiality in the management of UNOPS operational activities. The accountability framework describes the roles and responsibilities of the various parties and the resulting synergies that could enhance UNOPS oversight mechanisms. It provides the framework through which UNOPS business operations are carried out effectively through continuous improvement.

- 2.2. The scope of the accountability framework is shaped by the following principles of good governance:
- a. The activities of the organization are fully in accordance with its legislative framework;
 - b. Funds provided to the organization are fully accounted for and comply with project and programme agreements;
 - c. The activities of the organization are conducted in the most efficient and effective manner, and duplication and inefficient use of resources are avoided;
 - d. The staff and all other officials of the organization adhere to the highest standards of professionalism, integrity and ethics;
 - e. Investments in oversight mechanisms are based on analysis of the cost of accepting the underlying risks versus the benefit of mitigating those risks.

3. Effective Date

- 3.1. This Revision is effective immediately.



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UNOPS Accountability Framework and Oversight Policies

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I. Accountability Framework and Oversight Policies in UNOPS

1. Below an outline of main UNOPS Policy documents framing the accountability framework and oversight policies is included:

- i. UNOPS Financial Regulations and Rules (OD 3);
- ii. UNOPS Global Structure (OD 15 (rev. 1 – Add. 1));
- iii. Internal Control and Risk Management Framework (OD 27);
- iv. UNOPS Strategic Risk Management Planning Framework (OD 33);
- v. UNOPS Policy to Address Fraud (OD 10 (rev.2));
- vi. Framework for Delegations of Authority (OD 34);
- vii. UNOPS Internal Control for UNOPS Offices (OD 9);
- viii. Strategy and Audit Advisory Committee Terms of Reference (OD 5 (rev. 3));
- ix. Charter of the Internal Audit and Investigations Group (OD 25 (rev. 1));
- x. UNOPS Legal Framework for Addressing Non-Compliance with United Nations Standards of Conduct (OD 36);
- xi. Protection against retaliation for reporting misconduct or cooperating with duly authorized fact-finding activities (OD 35);
- xii. UNOPS - Policy on Prohibition of Discrimination, Harassment, including Sexual Harassment, and Abuse of Authority (OD 08 (rev. 1));
- xiii. UNOPS Policy on Financial Declaration Statements (OD 23 (rev. 2));
- xiv. UNOPS Client Pricing Policy (OD 22 (rev. 1));
- xv. UNOPS Procurement Framework (OD 16 (rev. 1));
- xvi. UNOPS Quality Management Policy (OD 31); UNOPS Recruitment Policy (OD 18 (rev. 2));
- xvii. UNOPS Staff Rotation Policy (OD 24);
- xviii. UNOPS Succession Management Policy (OD 26);
- xix. UNOPS Recognition, Rewards and Sanctions Policy (OD 37);
- xx. UNOPS Personnel Performance Management Policy (OD 38 (rev. 1));
- xxi. UNOPS Individual Contractor Agreement (ICA) Policy (OD 21 (rev. 2));
- xxii. UNOPS Information Disclosure Policy (OD 30);
- xxiii. UNOPS Travel Policy (OD 11 (rev. 2));
- xxiv. UNOPS Records Retention Policy (OD 12);
- xxv. UNOPS Electronic Communications Policy (OD 13).

II. Definitions

2. For the purpose of the UNOPS accountability framework, the following definitions will apply:

- a. ***Assurance process*** means an objective examination of evidence for the purpose of providing an independent, objective assessment of risk management, and control or governance processes for the organization. Reasonable assurance means an

- acceptable and satisfactory level of confidence under given considerations of costs, benefits and risks. The assurance process alone, even when performed with due professional care, does not guarantee that all significant risks will be identified;
- b. **Accountability** means the obligation to: (i) demonstrate that work has been conducted in accordance with agreed rules and standards and (ii) report fairly and accurately on performance results vis-à-vis mandated roles and/or plans;
- c. **Business unit** means any operation or office that is led by management. These units typically consist of UNOPS headquarters, UNOPS Regional Offices, Operations Centres, Project Centres and Clusters;
- d. **Confidential information** means:
- i. Information received from or sent to third parties, under an expectation of confidentiality;
 - ii. Information whose disclosure is likely to endanger the safety or security of any individual, violate his or her rights or invade his or her privacy;
 - iii. Information whose disclosure is likely to endanger the security of Member States or prejudice the security or proper conduct of any operation or activity of the organization;
 - iv. Information covered by legal privilege, regulatory proceedings or that could subject the organization to an undue risk of litigation or related to internal audit reports and investigations;
 - v. Internal inter-office or intra-office documents, including e-mails and draft documents;
 - vi. Commercial information, if disclosure would harm either the financial interests of the organization or those of other parties involved;
 - vii. Information which, if disclosed, in the view of the organization, would seriously undermine the policy dialogue with Member States or implementing partners; and
 - viii. Other kinds of information which, because of their content or the circumstances of their creation or communication, must be deemed confidential;
- e. **Control activities** mean those policies and procedures that are established and implemented to ensure that necessary internal controls are carried out effectively;
- f. **Independence** means the necessary conditions of integrity and freedom from interference in determining the scope, performing the functions and communicating the findings of internal audit, evaluation and investigation activities (any independent individual involved in such activities should have an impartial, unbiased attitude and avoid conflict of interest);

- g. **Internal audit report** means the final report resulting from an audit undertaken by or on behalf of the Internal Audit and Investigations Group and issued by its Director to the Executive Director and the auditees for their consideration and for the implementation of recommendations. A copy of the report is also provided to the United Nations Board of Auditors;
- h. **Investigation report** means the final report resulting from an investigation undertaken by or on behalf of the Internal Audit and Investigations Group, and issued by its Director to the Executive Director for its consideration and further action, as appropriate;
- i. **Internal control framework** means all the policies, procedures, monitoring and communication activities, standards of behaviour and other assurance activities designed to ensure orderly, ethical, economical, efficient and effective operations. It consists of five interrelated components: control environment, risk assessment, control activities, information and communications, and monitoring;
- j. **Internal control** means a process, directed by the Executive Board and carried out by UNOPS management and other personnel, designed to provide reasonable assurance regarding robust risk management, and increased likelihood of achievement of objectives and goals, aimed at increasing effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations;
- k. **Management** means the individuals who control, lead and direct UNOPS or to whom the authority to do so is delegated;
- l. **Oversight** means the general process of review, monitoring, evaluation, supervision, reporting and audit of UNOPS programmes, activities, policy implementation and results. This is to ensure organizational, financial, operational and ethical accountability, effective internal controls, and prevention of fraud and malpractice;
- m. **Transparency** means a process by which reliable, timely information about existing conditions, decisions and actions relating to UNOPS activities is made accessible, visible and understandable.

III. Principles of the UNOPS accountability framework

Application of principles

- 3. UNOPS execution of oversight functions includes four essential elements which together provide reasonable assurance that UNOPS activities are efficient and effective. They are:
 - a. An accountability framework (containing policy documents referred to in the present document) that holds management and staff responsible for the efficiency and

effectiveness of UNOPS programmes;

- b. A comprehensive, rigorous and transparent assurance system, included in the charter and the activities in the UNOPS Internal Audit and Investigations, the charter and the activities of UNOPS external auditors in the form of the United Nations Board of Auditors charter; as well as in the United Nations Joint Inspection Unit statute;
- c. UNOPS business oversight processes, such as inspections, periodic on-site reviews, programmatic monitoring, surveys and audits that review and evaluate programmes, management systems, and the validity of the on-site assurance system. These oversight processes are performed through management visits, special reviews, or audits by the Internal Audit and Investigations Group, as may be prescribed by the Executive Director; and
- d. The highest standards of personal integrity. Individuals submit financial disclosure forms, which are independently reviewed for potential conflict of interest or the appearance thereof, according to ethical standards.

Legal framework

4. All oversight activities must comply strictly with applicable regulations and rules. The responsibility for oversight is granted on an individual basis and requires delegated authorities to adhere to the relevant portions of the controlling legal instruments. In the case of any inconsistency or ambiguity between them, the instruments must be applied in the following order of priority:

- a. Article 100 of the Charter of the United Nations;
- b. Staff Regulations and Rules of the United Nations and UNOPS;
- c. Financial Regulations and Rules of the United Nations and the Financial Regulations and Rules applicable to UNOPS; and
- d. The UNOPS accountability framework.

Delegation of authority

5. As set forth in the Financial Regulations and Rules applicable to UNOPS, the Executive Director is accountable to the Secretary-General through the Executive Board for all phases and aspects of UNOPS financial activities. The UNOPS financial regulations and rules provide that the Executive Director may further delegate authority to UNOPS personnel. UNOPS Framework for Delegations of Authority has been established by OD 34.

IV. Roles and responsibilities

6. The oversight roles and responsibilities include those related to assurance and accountability. Effective oversight results from coordinating the respective roles and responsibilities of: management; the Internal Audit and Investigations Group; the Strategy and Audit Advisory Committee; the Ethics Office; the Executive Board; the United Nations Board of Auditors; the United Nations Joint Inspection Unit; the Advisory Committee on Administrative and Budgetary Questions; and the Fifth Committee. Furthermore, the following UNOPS internal committees provide assurance and accountability in specific areas: the Appointment and Selections Panel; the Appointment and Selections Board; the Headquarters Contracts and Property Committee; and the Local Contracts and Property Committee.

7. A process of assurance examines and evaluates the adequacy and effectiveness of the bodies responsible for oversight. That process includes the following activities:

- a. Internal audits to examine and measure the adequacy and effectiveness of UNOPS processes, structure and controls, providing reasonable assurance that these are functioning as intended; as well as investigations to look into alleged misconduct and violations of UNOPS regulations, rules, organizational directives and administrative instructions;
- b. The Strategy and Audit Advisory Committee assists the Executive Director in fulfilling his/her oversight responsibilities in accordance with relevant leading practices and industry standards. The Executive Director will appoint future members to the Committee, bearing in mind the need to avoid potential conflict of interest, and after consultation with the Executive Board;
- c. The United Nations Board of Auditors undertakes independent audits of UNOPS and assists the Executive Director and Director of Finance in working towards certification of UNOPS financial statements.

Management

8. Management is responsible for putting in place the system of governance and risk management; the internal control framework; the measurement of performance; and the evaluation of results and impact. It is also responsible for communicating results in a timely, accurate, open and transparent manner.

9. In addition, management is responsible for implementing the UNOPS internal control framework and other applicable policies related to oversight activities. Management is accountable for exercising its oversight role in the particular areas of its responsibility. As part of its evaluation responsibilities, UNOPS management plans, organizes and directs the performance of actions to provide reliable information on the achievement of goals, outcomes, outputs and results, and their impact on intended beneficiaries. Management endeavours to employ, whenever feasible, the leading practices, norms and standards prevailing in the outside world,

such as the International Public Sector Accounting Standards as of January 2012. All relevant work is harmonized with UNDP, UNFPA and other United Nations partners.

Internal oversight

Internal Audit and Investigations Group

10. The oversight roles and responsibilities of the Internal Audit and Investigations Group, including the use of relevant professional standards, are set forth in the Internal Audit and Investigations Group charter approved by the UNOPS Executive Director. In addition to internal auditing, the oversight services provided by the Internal Audit and Investigations Group include fraud prevention and detection, investigation, thematic reviews, and advisory services. The Internal Audit and Investigations Group frequently reports to the Executive Director on its activities and reports annually to the Executive Board. The Head of the Internal Audit and Investigations Group shall be selected bearing in mind the need to avoid potential conflict of interest.

11. Internal auditing includes examination and evaluation of the adequacy and effectiveness of UNOPS governance processes, risk management processes, internal controls structure and performance in carrying out assigned responsibilities. These activities are performed so as to provide reasonable assurance to the Executive Director, the Strategy and Audit Advisory Committee and the Executive Board, that the processes are functioning as intended to enable UNOPS to achieve its stated goals and objectives.

12. The scope of fraud prevention and detection includes examination and evaluation of the effectiveness of UNOPS internal controls to prevent and detect fraud. The Internal Audit and Investigations Group conducts investigations into reports of violations of applicable regulations, rules and administrative or policy directives (unless otherwise directed by the Executive Director and the Strategy and Audit Advisory Committee in cases of conflict of interest).

Strategy and Audit Advisory Committee

13. The Strategy and Audit Advisory Committee was established to provide the Executive Director with external, senior-level advice regarding the strategic, business and audit objectives of the organization. The Committee has an advisory role and is not a governance body. All Committee members are external to the United Nations system and serve on a pro-bono basis. The Executive Director will provide the Executive Board with an annual report from the Strategy and Audit Advisory Committee, and the management response thereto, as annexes to the annual report on internal audit and oversight.

Ethics Office

14. The Ethics Officer is appointed by the Executive Director after consultation with the Executive Board. The Ethics Officer reports operationally to the Executive Director of UNOPS,

and functionally to the Chair of the United Nations Ethics Committee (UNEC). The Ethics Officer submits annual reports to the Executive Board, the Executive Director, and to the Chair of the United Nations Ethics Committee.

15. The terms of reference of the UNOPS Ethics Office are as set out for the separately administered organs of the United Nations by the Secretary-General in his ST/SGB/2007/11.

- a. Developing standards, training and education on ethics issues, in coordination with the relevant units of the separately administered organs and programmes such as Legal, Internal audit/Oversight, and Human resources, as appropriate, as well as the United Nations Ethics Committee, in order to ensure that there is a uniform and consistent application of ethics related issues within the United Nations system;
- b. Providing guidance to management to ensure that the Organization's rules, policies, procedures and practices reinforce and promote the standards of integrity called for under the Charter of the United Nations;
- c. Providing confidential advice and guidance to UNOPS personnel on ethical issues;
- d. Serving as a focal point for raising personnel awareness on ethical standards and expected behavior within the context of oversight as well as human resources development policies, strategies and programmes;
- e. Undertaking the responsibilities assigned to the Ethics Office in accordance with the policy for the protection of personnel against retaliation;
- f. Administering the financial disclosure programme, except for those staff members at Assistant Secretary-General level and above, and personnel in the Ethics Office itself, for whom the programme will continue to be administered by the Ethics Office of the United Nations Secretariat.

External oversight

The Executive Board

16. The functions of the Executive Board, as delineated in resolution 48/162, are:
- a. To implement the policies formulated by the General Assembly and to effect the coordination and guidance received from the Economic and Social Council;
 - b. To receive information from and give guidance to the Executive Director of UNOPS on the work of the organization;
 - c. To ensure that the activities and operational strategies of UNOPS are consistent with the overall policy guidance set forth by the General Assembly and the Economic and

Social Council, in accordance with their respective responsibilities as set out in the Charter of the United Nations; and

d. To approve administrative and financial plans and budgets.

17. To facilitate Executive Board oversight, UNOPS submits the following documents, for review and approval by the Board, at the intervals and at the sessions prescribed by the Board:

- a. Audited financial statements;
- b. Planning and budget framework;
- c. Annual report, including financial results for prior year, and, a report on contributions to results;
- d. Annual report of the Internal Audit and Investigations Group, of the Strategy and Audit Advisory Committee, and management response;
- e. Annual ethics report from the Ethics Office;
- f. Implementation of the prior audits' recommendations of the United Nations Board of Auditors; and
- g. Annual statistical report on procurement in the United Nations system.

United Nations Board of Auditors

18. The oversight roles and responsibilities of the United Nations Board of Auditors are set forth in General Assembly resolution 74 (1) of 7 December 1946 and in the rules and procedures adopted by the Board of Auditors at its 49th regular session on 30 June-1 July 2005, amended at its 35th special session on 7 December 2005. The mandate of the United Nations Board of Auditors is further defined in Article VII, and annex, of the regulations and rules of the United Nations that apply mutatis mutandis to UNOPS, as set forth in UNOPS financial regulations and rules.

Joint Inspection Unit

19. The oversight roles and responsibilities of the Joint Inspection Unit are set forth in General Assembly resolutions 2150 (XXI) of 4 November 1966 and 2360 (XXII) of 19 December 1967, extended thereafter under General Assembly resolutions 2735 (XXV) A of 17 December 1970 and 2924 (XXVII) B of 24 November 1972.

20. By its resolution 31/192 of 22 December 1976, the General Assembly decided to establish the Joint Inspection Unit as a standing subsidiary organ and approved the statute of the Unit, with effect from 1 January 1978. In its resolution 60/258, the General Assembly reaffirmed the role of the Unit as the only independent external oversight body of the United Nations system mandated to conduct system-wide evaluations, inspections and investigations.

V. Attributes of effective oversight

21. The commitment of UNOPS staff at all levels to the effectiveness of the accountability framework underpins effective oversight. That implies ‘zero tolerance’ to fraud, malpractice and abuse of authority, and adherence to the orderly, ethical, economical, efficient and effective conduct inherent in the UNOPS management philosophy, operating style and organizational culture, as defined by the Executive Board and the Executive Director of UNOPS.

Risk assessment and management

22. Management is responsible for continuously monitoring and reviewing changes in the business environment; progress and constraints in achieving results; financial management and reporting; audit findings; and findings from major reviews and evaluations. This analysis should be synthesized into a risk assessment, which will be consistently updated to include new information on the likelihood of risks materializing.

Continuous improvement and lessons learned

23. Oversight processes help to identify ways to make business processes more efficient and effective by improving performance, while advancing the objective of coherence within the United Nations system, in accordance with General Assembly resolution 62/208.

Responsibility and accountability for results

24. All UNOPS personnel are accountable for achieving defined results within their respective areas of work. When UNOPS is entrusted by other entities to implement activities on their behalf, UNOPS assumes responsibility for those activities, and for achieving the expected results, by signing a contractual agreement. Programme managers entering into such contracts are responsible for complying with the terms of their agreements and providing adequate assurances that the contracts are implemented in an effective manner.

Single audit principle

25. As set forth in the report of the Secretary-General (A/48/587) dated 10 November 1993, the United Nations Board of Auditors – the external auditors of UNOPS – is solely responsible for the conduct of external audits of UNOPS. The United Nations Board of Auditors retains the exclusive right to carry out an external audit of the accounts and financial statements of UNOPS, subject to the provisions of Regulation 7.10 of the Financial Regulations and Rules of the United Nations. If special reviews are warranted, the Executive Board, through the Advisory Committee on Administrative and Budgetary Questions, may request the external auditors to carry out specific examinations and issue separate reports on the results.

Financial disclosure

26. In accordance with General Assembly resolution 60/238 of 15 February 2006 on human resources management; UNOPS staff regulations 1.2 (m) and 1.2 (n); and UNOPS organizational directive 23, UNOPS staff members meeting the criteria for disclosure have an obligation to file the proper financial declarations and, if applicable, to file financial disclosure statements. Due to the heavy involvement of UNOPS in procurement and project management, a much larger percentage of personnel (compared to the other agencies, funds and programmes) is subject to mandatory financial declaration and, as the case may be, financial disclosure.

Transparency

27. The transparency and independence of the UNOPS Internal Audit and Investigations Group and the Strategy and Audit Advisory Committee are enhanced by their ability to communicate directly with the Executive Director of UNOPS. The Executive Director may request that the Head of the UNOPS Internal Audit and Investigations Group has occasional access to the Executive Board, and any other entity having any oversight or governing function with respect to UNOPS. The Head of the Internal Audit and Investigations Group may request private and confidential access to the Strategy and Audit Advisory Committee, and liaises and fully cooperates with the United Nations Board of Auditors and the Joint Inspection Unit.

28. The Head of the Internal Audit and Investigations Group presents an annual report on internal audit and investigation activities, transmitted through the Executive Director, to the Executive Board. Management is responsible for ensuring that responses are prepared for each specific internal and external audit recommendation. Management follows the status of implementation on a regular basis. In addition, management reviews and addresses systemic issues that arise from audit findings using a risk-based approach.

29. Management provides a management response to the annual activity reports of the Internal Audit and Investigation Group and of the Strategy and Audit Advisory Committee presented to the Executive Board. The management response includes an update on the implementation of internal audit recommendations. The Executive Director may report on the progress made toward the objectives in the balanced scorecard, in conjunction with the UNOPS strategic plan, and may address any important issues in this context.

30. Notwithstanding the above dispositions, the Head of the Internal Audit and Investigations Group may, in exceptional circumstances, bring reports to the attention of the Executive Board, taking into account the standards and code of ethics contained in the professional practices framework of the Institute of Internal Auditors.

Procedures for disclosure of internal audit reports

31. In accordance with the applicable financial regulations and rules, the Executive Director of UNOPS is fully responsible and accountable to the Executive Board for all phases and aspects of UNOPS activities. Internal audit reports are an essential tool for discharging this

responsibility. Internal audit reports fall under the definition of “confidential information” provided in paragraph 2 g above. Disclosure of internal audit reports thus represents an exception to the policy, and can only be done in accordance with the procedures outlined in paragraph 32, below, and ensuring that such disclosure will not “seriously undermine the policy dialogue with Member States or implementing partners”.

32. The following procedures should be followed in connection with requests by Member States to view internal audit reports in the context of their oversight responsibility, as well as to a donor intergovernmental organization and the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM), for internal audit reports pertaining to a given project in which the said donor is financially contributing. The procedures will be applied to internal audit reports issued after Decision 2008/37 and Decision 2011/23 respectively, and will not be applied retroactively. Procedures are subject to periodic review.

Internal audit reports on processes or thematic areas

- a. At the discretion of UNOPS Executive Director or his delegate, internal audit reports on processes or thematic areas may be made available on the UNOPS website, to the extent that they do not contain any information deemed particularly sensitive that relates to third parties, a country, government, or administration, or would endanger the safety and/or security of any individual, violate his or her rights or invade his or her privacy. In such case, the audit report may be redacted as appropriate by the Director of IAIG.

All other internal audit reports – except project-related audited financial statements

- b. Requests shall be made in writing to the Executive Director or his delegate stating the reason and purpose for the request and confirming full adherence to the procedures of disclosure of these internal audit reports, including the confidentiality pledge from the requestor as defined above to the Executive Head.
- c. The Executive Director will immediately inform the Executive Board of each such request and, if the internal audit report contains findings related to a specific Member State, he/she will also immediately notify the Government concerned of the request for internal audit report(s), prior to disclosure, with a copy of the request provided by the requesting party, and provide the concerned Government with adequate time to view and comment on the report.
- d. Internal audit reports are made available for viewing on a voluntary basis and without prejudice to the privileges and immunities of the United Nations, including its subsidiary bodies.
- e. When access to a report would reasonably be deemed inappropriate due to the risk of violating the due process rights or endangering the safety and security of individuals involved in the work conducted by the Internal Audit and Investigations Group or other competent bodies, the report may be redacted,

or withheld in extraordinary circumstances, at the discretion of the Head of the Internal Audit and Investigations Group.

- f. Internal audit reports may be made available in the office of the Head of the Internal Audit and Investigations Group or through secure remote viewing modalities. No copies of the internal audit reports shall be made.
- g. Any information disclosed shall be kept confidential by the requesting party. Queries regarding the internal audit report will be directed to the Head of the Internal Audit and Investigations Group.

Project related audited financial statements

- h. As a way of giving assurance on the use of funds for the project in which a donor (i.e. a Member State, a donor intergovernmental organization or the Global Fund to fight AIDS, Tuberculosis and Malaria) is financially contributing, audited project financial statements, i.e. the statement of audit opinion together with the signed financial statements, if available, may be directly provided by project managers, with a copy to the Head of the Internal Audit and Investigations Group.
- i. The management letter or report accompanying audited project financial statements, if any, is considered an internal audit report and its disclosure follows the procedure described in para.b to g above.
- j. Queries regarding the audited financial statements of a project will be directed to the Head of the Internal Audit and Investigations Group who shall either reply directly or clear any response to be provided by another UNOPS entity.

Executive summaries of internal audit reports of projects

- k. Executive summaries of internal audit reports of projects issued by the Internal Audit and Investigations Group may be provided, upon request, to any Member State including the Government of the programme country concerned; for donor intergovernmental organizations and the GFATM, executive summaries may only be provided for the project(s) in which the said donor is financially contributing.
- l. Request is to be made in writing to the Executive Director or his delegate who forwards it to the Director of IAIG who will prepare the relevant executive summaries and provide them to the pertinent UNOPS officials involved into said project, for further forwarding to the requesting party.
- m. Queries regarding the executive summary of internal audit reports shall be directed to the Head of the Internal Audit and Investigations Group.

Resources required for effective organizational accountability

33. The annual report on internal audit and investigation activities presented by the Head of the Internal Audit and Investigations Group to the Executive Board will include a section on resources available and required for the implementation of the present accountability framework.

The framework is not intended to conflict with the objectives of the various UNOPS standard operating procedures, organizational directives, guidance notes, financial regulations and rules, committee mandates, strategy documents, or other corporate objectives, many of which are referred to herein. UNOPS management and staff are encouraged to report any such conflicts to the Executive Office or the Ethics Office so that the conflict can be addressed and relevant actions taken to remedy the situation.

VI. Final provision

34. The Executive Director retains overall responsibility for applying the present accountability framework and oversight policies and for initiating amendments, as necessary.