JIU Review of the governance and oversight functions of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women

Briefing of the Executive Boards

Inspector Conrod Hunte

8 May 2024, virtual meeting
Structure of the meeting (1.5 hours)

- Presentation – 45 minutes
- Q&A

Agenda

- Background to the review
- JIU approach and methodology
- JIU Benchmark and overall conclusions
- Findings and recommendations for each of the 6 JIU Benchmark components
- Final considerations and next steps

Note:

The slides (which will be shared after the presentation) also include an Annex with the detailed JIU Benchmark, which will not be presented today due to time constraints
Key review milestones

**February 2023**
- Chair of the JIU receives a request from Presidents of the three Executive Boards (from now on referred to as “Boards”)

**April 2023**
- A formal agreement is signed between the JIU and the Presidents of the 3 Boards

**June 2023**
- Full JIU team onboard

**October 2023**
- JIU mid-term debrief of Board members

**December 2023**
- English version of the final report is shared with the Presidents of the Boards and the Board secretariats

**January 2024**
- Final JIU report is published on the JIU website
Objectives of the review

1) To assess how the Boards execute their governance and oversight functions, including the role and capacity of relevant stakeholders;

2) To identify risks, gaps and opportunities among the current practices of the three Boards and the relevant governance and oversight best practices from within and outside the United Nations system, including relevant international standards;

3) To recommend specific actions intended to streamline and enhance the governance processes of the Boards.
Context of the request

- UNOPS management failures and allegations of misconduct
- Significant increase in revenue of the relevant funds and programmes: increase by almost 65 per cent, from $11 billion in 2012 to almost $18 billion in 2021

Source: JIU on data from audited financial statements of each organization
JIU approach and methodology

Review of relevant technical guidance and good practices

- Technical guidance from various sources (e.g. COSO, guidance from various Institutes of Directors, South Africa’s Kind report on Corporate Governance)
- Governance arrangements and practices of selected UN and non-UN organizations (chosen based on their ability to provide relevant comparative elements for the review) complemented by selected interviews (e.g. GAVI, World Bank, WFP)
- Other JIU reports

Observation and review of practices and documents of the 3 Boards/5 organizations

- Desk review of current governance arrangements and practices of the 3 Boards
- Observations of selected sessions of the annual meetings of the 3 Boards in June 2023
- Survey of Board members (94 questions): 63 responses, 28-50 per cent of total number of Board members of each Executive Board
- Interviews of selected Board members, Executive Heads and key management and oversight staff of the 5 organizations
- Interviews of members of the Board of Auditors and of the ACABQ

Development of a tailored “good practice” Benchmark (JIU Benchmark)

Gap analysis of current practices of the 3 Boards/5 organizations vs JIU Benchmark
JIU benchmark and overall conclusions

1. Improvements are needed with respect to all 6 JIU benchmark components
2. The majority of recommendations (10 formal and 21 informal) are applicable to all 3 Boards and 5 organizations

<table>
<thead>
<tr>
<th>JIU Benchmark component</th>
<th>Key elements covered</th>
<th>Number of formal recommendations</th>
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</thead>
</table>
| I Board roles and responsibilities | • Role and responsibilities of the Board; Role and responsibilities of Board members;  
• Relationship with ECOSOC/GA/Secretary-General; Accountability to Stakeholders     | 3                                |
| II Board composition and structure | • Board structure and composition; Committees of the Board;  
• Board Member Representation; Advise to the Board                                     | 2                                |
| III Board secretariat            | • Role and responsibilities of Board Secretariat; Qualifications;  
• Capacity of the Secretariat function                                               | 1                                |
| IV Board meetings                | • Effectiveness of meeting and decision-making processes;  
• Involvement and inclusion of stakeholders in Board meetings                         | 1                                |
| V Board and oversight functions  | • Board responsibilities regarding internal audit, investigations, evaluation, Board of Auditors;  
• Interaction with related UN bodies, such as ACABQ, IAAC and JIU                      | 1                                |
| VI Board and risk management     | • Role of the Board in ERM; Required reporting                                          | 1                                |
| All components                   |                                                                                        | 1                                |
Findings and recommendations for each of the 6 JIU Benchmark components
# 1. Board role and responsibilities

## Potential general risks related to this component

<p>| | |</p>
<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>a.</td>
<td>Boards make decisions for which they do not have the delegated authority</td>
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<td>b.</td>
<td>Boards validate decisions taken by management for which management does not have the delegated authority</td>
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<td>c.</td>
<td>Boards do not exercise guidance and oversight on all the areas in which they should be involved</td>
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<td>d.</td>
<td>Board members are unclear about what is expected of them thus limiting the efficiency and effectiveness of the Boards</td>
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## JIU findings

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<tbody>
<tr>
<td>1.</td>
<td>Boards lack a terms of reference which describe their roles and responsibilities. Current documentation on roles and responsibilities assigned to the Executive Boards is very limited.</td>
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<tr>
<td>2.</td>
<td>Boards do not have a role in the performance assessment of their executive heads.</td>
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<td>3.</td>
<td>The annual reporting by the Boards to ECOSOC does not describe how the Boards have fulfilled their responsibilities nor makes recommendations to ECOSOC, despite this being mandated by the GA resolution 48/162.</td>
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<td>4.</td>
<td>The Boards benefit from advice on financial plans and budgets from the ACABQ although the work of the ACABQ is directed to the GA mostly.</td>
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<td>5.</td>
<td>Boards lack a formally defined mandate in several areas, such as oversight, risk management, and ethics, despite having taken on aspects of most of these responsibilities in practice.</td>
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<td>6.</td>
<td>No terms of reference for Board members.</td>
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</table>
Formal recommendations included in the JIU report

# 1 - The Executive Boards should request that the Economic and Social Council clarify the definition of new initiatives, as outlined in General Assembly resolution 48/162, and define a process by which such initiatives will be recommended for approval, through the Council, to the General Assembly, as necessary.

# 2 - The Executive Boards should develop terms of reference that fully describe their governance responsibilities and adhere to the best practices in relation to the JIU benchmark and submit them for approval by the Economic and Social Council and the General Assembly.

# 3 - Based on their own approved terms of reference, the Executive Boards should develop terms of reference for Board members that are aligned with the JIU benchmark, including for specialized positions, such as Bureau members.
# 1. Board role and responsibilities

Informal recommendations included in the report

a) There should be a clearly defined responsibility of the Executive Boards and a mechanism to review the performance of the executive head

b) The role of the Advisory Committee on Administrative and Budgetary Questions should be formally considered in the governance framework of the Executive Boards as it provides a source of financial advice

c) The purpose and requirements of annual reporting to the Economic and Social Council should be clearly described and used to fully report on areas in which the Executive Boards are responsible to the Economic and Social Council and the General Assembly

d) The Executive Boards should consider implementing a process by which to assess periodically their overall performance against their mandates
# II. Board composition and structure

<table>
<thead>
<tr>
<th>Potential general risks related to this component</th>
<th>JIU findings</th>
</tr>
</thead>
</table>
| a. Because of lack of time for review and discussion on board documents, lack of in-depth technical expertise, or lack of sufficient independent expert advise, Boards may be taking decisions or taking note of management decisions or other management or oversight information without being fully aware of the risks and of the implications of their actions | 1. Boards do not make use of formal Board committees to deal with complex and specialized areas of their mandates.  
2. With exception of UNOPS, the three Boards and their organizations have not adopted the JIU recommendation to strengthen the independence of their oversight advisory committees.  
3. Boards’ ability to review reporting from and communicate directly with the internal oversight functions is sufficient, but this task would be better delegated to an expert and independent oversight committee of the Board. |
# II. Board composition and structure

Formal recommendations included in the JIU report

# 4 - The Executive Boards should, as part of their overall structures, consider creating appropriate committees and corresponding terms of reference.

# 5 - The Executive Boards should implement the recommendations made by JIU in its 2019 report on audit and oversight committees, including on strengthening the independence of an oversight committee by having a direct reporting line to the Executive Board.

Informal recommendations included in the report

a) The Executive Boards should have an independent oversight committee that reports directly to the Board
# II. Board composition and structure

a) There should be a clearly defined responsibility of the Executive Boards and a mechanism to review the performance of the executive head

b) The role of the Advisory Committee on Administrative and Budgetary Questions should be formally considered in the governance framework of the Executive Boards as it provides a source of financial advice

c) The purpose and requirements of annual reporting to the Economic and Social Council should be clearly described and used to fully report on areas in which the Executive Boards are responsible to the Economic and Social Council and the General Assembly

d) The Executive Boards should consider implementing a process by which to assess periodically their overall performance against their mandates
# III. Board secretariat

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<thead>
<tr>
<th>Potential general risks related to this component</th>
<th>JIU findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Board practices as proposed by the Board secretariats may be informed by past practices instead of latest best technical practices</td>
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<tr>
<td>b. Proposals by the Board secretariats may be reflecting priorities of management instead of those of the Boards</td>
<td>1. The formal role of Board secretariats is too general and limited to the secretariats being the focal points of the organizations for Board matters. The role of the Board secretary is not clearly defined.</td>
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<td>2. Full range of Board secretariat activities is not documented, allowing for no visibility of the extent of their role and the work they should perform.</td>
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<td>3. Basic training content for new Board members varies significantly among the three Executive Boards and is not aligned with the provisions in the benchmark.</td>
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<td>4. Available resources vary in terms of staffing capacity and budget allocations, with no clear explanation for the variations.</td>
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</tbody>
</table>
# III. Board secretariat

**Formal recommendations included in the JIU report**

# 6 - The Executive Boards should request that their secretariats collaborate on the preparation of harmonized terms of reference for all Board secretariats, aligned with the JIU benchmark and submitted to their respective Boards for approval.

**Informal recommendations included in the report**

a) The Executive Board members may benefit from a common basic training programme that covers aspects that are common to all three Boards, such as the role and responsibility of Board members, rules of procedure and practices and other general governance and oversight principles relevant in the United Nations, which could be supplemented with separate organization-specific training.

b) The Executive Boards will need to take action to clarify the role, reporting requirements and accountability of their secretaries, as well as the requirements regarding qualifications and experience, and to reinforce the need for impartiality, secretaries should have a job description that is available to the Bureau and Board members.

c) It would be appropriate for the Executive Boards to consider the level of resources to be provided to their secretariats and ensure that such resources are commensurate with the respective roles, responsibilities and performance indicators.
# IV. Board meetings

<table>
<thead>
<tr>
<th>Potential general risks related to this component</th>
<th>JIU findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. The time of Board members may not be used as efficiently and as effectively as possible</td>
<td>1. Executive Boards lack mechanisms by which to assess the effectiveness of their meetings.</td>
</tr>
<tr>
<td>b. The views of all Board members and other stakeholders may not be adequately heard in advance of important Board decisions.</td>
<td>2. Time allocated for standard agenda items for consideration and decision across all three Executive Boards varies greatly.</td>
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<td>3. The joint segment within the sessions of the Executive Board of UNDP/UNFPA/UNOPS is relatively limited and not sufficiently leveraged to discuss cross-cutting topics, especially oversight.</td>
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<td>4. Informal meetings lack a clear purpose with no direct inputs to the decision-making processes of the formal sessions.</td>
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<td>5. Executive Boards do not have a specific portal to share documents among board members or members of a more restricted group.</td>
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<td>6. Executive Board members and executive heads are often not in attendance throughout all Board sessions and participation is uneven.</td>
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<td>7. The Executive Board decision-making process is based primarily on consensus rather than voting.</td>
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<td>8. Executive Board members spend a lot of time drafting detailed decisions during and between sessions.</td>
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</table>
# IV. Board meetings

Formal recommendations included in the JIU report

# 7 - The Executive Boards should assess their current rules of procedure and working methods to support more engaged participation by all Board members and more efficient and effective means for discussion and decision-making.

Informal recommendations included in the report

- The Inspector encourages the Executive Board of UNDP/UNFPA/UNOPS to reconsider its decision to group, at its annual session, all the agenda items related to oversight in the same morning, instead of discussing them under the segments for each organization.
- The utility of informal meetings should be assessed, and actions should be considered to focus them clearly on informing the decision-making in formal meetings by providing information and advice resulting from the discussions.
- The Inspector encourages all Executive Board secretariats to consider introducing a common portal to facilitate communication among Board members, the Boards and the secretariats thereof before, during and after Board meetings.
- The Inspector encourages Executive Board members to assess whether the current process of formulating Board decisions would benefit from a review.
- The Executive Board of UNDP/UNFPA/UNOPS should reassess the duration of the UNOPS segment of its sessions and consider options for engaging directly with the organization.
## V. Board and oversight functions

### Potential general risks related to this component

- Heads of oversight functions may not be able to in a position provide fully independent and adequate advice to Board members
- Board members may not be able fully understand the overall implications of the recommendations being raised by the different independent oversight bodies, and not take them into account when making their decisions.

<table>
<thead>
<tr>
<th>JIU findings</th>
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</thead>
<tbody>
<tr>
<td>1. The length of time dedicated to independent oversight issues during the sessions of the Executive Boards is concerning.</td>
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<tr>
<td>2. None of the Executive Boards currently approve the charters for their oversight functions, although three of the five organizations do share them for information.</td>
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<tr>
<td>3. The Executive Boards play no explicit role in the approval, selection, performance assessment, and renewal and termination of contract of the heads of the oversight and evaluation functions, although they are consulted in certain cases.</td>
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<tr>
<td>4. There are no subcommittees, working groups or other mechanisms dedicated to oversight.</td>
</tr>
<tr>
<td>5. Reports on the follow-up to oversight recommendations are provided to the Executive Boards but they are generally fragmented and neither comprehensive nor integrated.</td>
</tr>
</tbody>
</table>
Formal recommendations included in the JIU report

# 8 - The Executive Boards should direct their respective organizations to ensure that the charters, frameworks and terms of reference of independent and advisory functions and committees reflect the roles and responsibilities of the Boards, including in relation to reporting lines, access to the Board and consultations on human and financial resources, to ensure independence.
# V. Board and oversight functions

Informal recommendations included in the report

a) To ensure the independence of oversight functions, a consistent approach is necessary so that the Executive Boards are responsible for the approval of all oversight charters.

b) In accordance with best practices, the selection, performance assessment, and renewal and termination of the contracts of the heads of the independent oversight functions should require consultation with the Executive Boards and should be reflected in their terms of reference.

c) Dedicated board oversight committees focused on the oversight and accountability responsibilities of the Executive Boards are logical mechanisms for fulfilling the requirements in relation to independent oversight and advisory functions and committees, as outlined in the benchmark.

d) The terms of reference of the Executive Boards should incorporate comprehensive tracking and follow-up of oversight recommendations to hold management accountable for implementation as this is an essential responsibility of governance.

e) The terms of reference of the Executive Boards should ensure that the Boards recognize the need for appropriate provisions for engagement with independent oversight functions and their independent oversight committees in accordance with previous JIU recommendations.
# VI. Board and risk management

<table>
<thead>
<tr>
<th>Potential general risks related to this component</th>
<th>JIU findings</th>
</tr>
</thead>
</table>
| a. Because of a lack of comprehensive and coherent information on risks, Boards may be taking decisions or taking note of management decisions or other management or oversight information without being fully aware of the risks and of the implications of their actions | 1. Executive Boards have taken on some review responsibilities in absence of a formal role in risk management.  
2. There are significant differences among the five organizations regarding the number and location of staff dedicated to risk management.  
3. The Executive Boards have been more active in requesting additional information on risks, both from the heads of the internal audit and the investigations functions and, to a certain extent, from management. |
# VI. Board and risk management

**Formal recommendations included in the JIU report**

# 9 - The Executive Boards should direct their respective organizations to ensure that the roles and responsibilities of the Boards for risk management are appropriately reflected in the organizational policies on risk management.

**Informal recommendations included in the report**

a) The Inspector urges the Executive Boards to ensure that they are provided with at least annual updates from the organizations on risk, as well as information on the outcome of the organization’s comprehensive review of risk management, as recommended by JIU in its 2020 report on enterprise risk management.

b) The Inspector reiterates the responsibility, as outlined in the benchmark, of the Executive Board for risk management and requests that attention should be paid to making this explicit in the development of the Board’s terms of reference, as requested in recommendation 1 of the present review.
Final considerations and next steps
Final remarks

- **Maintaining the status quo is not a viable option for achieving adequate governance and oversight**
  - Board members must acknowledge their roles and responsibilities while making a commitment to undertake a thorough reassessment of current practices related to governance and oversight
  - Understanding the framework of accountability (to whom and for what) remains fundamental
  - Board members should remember that governance processes extend to all facets of the organization/entity (e.g. for UNDP it also includes the activities of UNV, UNFST, UNCDF, etc.)
  - Board members should remain alert to the peculiar inherent risks of the different organizations

- **It is important to adopt a holistic approach:** failure to apply a well-rounded approach can lead to an increase of the risks faced by the organizations

  *E.g. any changes in current Financial Rules and Regulations need to address the risks identified in this report*

- Board members should leverage the fact that many of them are members of more than one Board and should leverage these synergies

- The Inspector encourages the Presidents of the Boards to liaise with the President of the Executive Board of the World Food Programme to identify any potential synergies between the two review processes.
Suggestions for some immediate changes

- Positive signals from recent Board meetings have been observed already (e.g. information on risks, and interaction with Board of Auditors)
- In line with Recommendation 10 of the JIU report: “**Boards should create an ad-hoc committee to assess both formal and informal recommendations arising from this review and prepare an action plan to address and implement them, including setting clear target dates and having regular reporting on the progress of implementation.**”
- The table below includes some suggestions for changes that could be implemented in the short term whilst the other JIU formal recommendations are discussed and addressed:

<table>
<thead>
<tr>
<th>JIU Benchmark component</th>
<th>Actions</th>
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</table>
| I EB roles and responsibilities | • Be very familiar with the current Board Rules of Procedure, including the role of ECOSOC.  
• Be very familiar with all the delegations of authority of all the 5 Executive Heads (they are different) |
| II EB composition and structure | • Form Committees of the Board to support discussions on the most technical issues  
• Request Board secretariats to prepare a joint general Governance induction for all Board members |
| III EB secretariat | • Ensure that Board secretaries and their teams have adequate technical expertise and resources |
| IV EB meetings | • Prepare a self-assessment checklist based on the JIU Benchmark and start using it to reflect on the effectiveness of meetings  
• Reach out to colleagues in the capitals for technical expertise and those in the field for evidence on the activities of the organizations – this information can be leveraged when reviewing documents presented by management to the Board and/or during Board discussions |
| V EB and oversight functions | • Request the presence of Executive Head during all the oversight presentations, so as to be able to discuss findings and recommendations directly with them  
• Increase the time allocated for questions by the Board to the Heads of oversight and to management. |
| VI EB and risk management | • Ask for the Board agenda to include an overall presentation on key risks and mitigating actions at least once a year |
Next steps

- All Boards should also include a specific agenda item for this report in the next Board meetings to formally discuss the findings of the report and agree on the next steps. The latest confirmed dates are as follows:
  - **UNDP/UNFPA/UNOPS** - 3rd June 2024 – Annual session of the Executive Board 2024
  - **UN-Women** – 18th June 2024 - Annual session of the Executive Board 2024
  - **UNICEF** – date to be confirmed - Annual session of the Executive Board 2024
Thank You - www.unjiu.org

Inspector Conrod Hunte - hunte@un.org
Annex – JIU benchmark components
## Links to selected documents reviewed by the JIU

<table>
<thead>
<tr>
<th>Organization</th>
<th>Relevant links</th>
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<tbody>
<tr>
<td>GAVI</td>
<td>Alliance Statute (includes role of the Board)</td>
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<td></td>
<td>Board operating procedures</td>
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<td></td>
<td>Audit and Finance Committee Charter</td>
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<td>All Chairs Groups Terms of Reference</td>
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<td>Conflict of Interest Policy</td>
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<td></td>
<td>Minutes of all Committees</td>
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<tr>
<td>Global Fund</td>
<td><a href="https://www.unjiu.org">Board portal</a></td>
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</tbody>
</table>
# I. Board role and responsibilities

<table>
<thead>
<tr>
<th>Sub-component</th>
<th>Criteria</th>
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<tbody>
<tr>
<td><strong>A. Responsibilities</strong></td>
<td>A1. Executive Board responsibilities include:</td>
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<tr>
<td></td>
<td>(a) Ensuring that activities and operational strategies are consistent with United Nations policy guidance and organizational mandates;</td>
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<td></td>
<td>(b) Approving organizational strategies and plans;</td>
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<td>(c) Approving financial budgets and allocations of resources;</td>
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<td></td>
<td>(d) Reviewing and overseeing organizational performance, including financial performance;</td>
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<td></td>
<td>(e) Overseeing risk management;</td>
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<td></td>
<td>(f) Setting expectations for ethical conduct and overseeing organizational results;</td>
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<td>(g) Overseeing the internal audit, evaluation and investigation functions;</td>
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<td>(h) Setting and reviewing delegations of authority to the executive head;</td>
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<td></td>
<td>(i) Assessing the performance of the executive head;</td>
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<td></td>
<td>(j) Consulting with stakeholders, including staff, in governance processes;</td>
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<td>(k) Reporting to United Nations bodies (including the General Assembly, the Economic and Social Council and the Secretary-General) as part of accountability;</td>
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<td>(l) Regularly assessing the performance of the Executive Board and its ability to fulfil its mandate, roles and responsibilities.</td>
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<tr>
<td><strong>B. Terms of reference</strong></td>
<td>B1. There are clearly documented terms of reference that:</td>
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<td>(a) Are regularly reviewed, endorsed and approved by the Executive Board, the General Assembly or the Economic and Social Council, as appropriate;</td>
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<td>(b) Describe the mandate, roles and responsibilities of the Executive Board and its linkages to advisory committees (such as the Advisory Committee on Administrative and Budgetary Questions);</td>
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<td>(c) Are consistent with the roles and responsibilities of United Nations system entities;</td>
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<td>(d) Are aligned with the roles and functions of the General Assembly, the Economic and Social Council and the Secretary-General.</td>
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<tr>
<td><strong>C. Executive Board members</strong></td>
<td>C1. The terms of reference of Executive Board members are aligned with those of the Board, properly approved and clearly describe requirements:</td>
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<tr>
<td></td>
<td>(a) To understand their specific roles and responsibilities as Executive Board members and those of the Board itself;</td>
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<td></td>
<td>(b) To be knowledgeable about the mandate of the organization and its main strategies and programmes, critical issues and risks;</td>
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<td></td>
<td>(c) To meet the time commitment required and carry out duties professionally and diligently, including preparation for and participation at the necessary meetings.</td>
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<td></td>
<td>C2. The specific roles and responsibilities of specialized Executive Board positions (members of the Bureau and other committee or working group Presidents/Chairs and Vice-Presidents/Chairs) are fully described in separate terms of reference that are approved by the Board</td>
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</table>
Responsibilities of the Executive Boards of the funds and programmes according to General Assembly resolution 48/162

<table>
<thead>
<tr>
<th>Responsibilities directly assigned to the Executive Boards</th>
<th>Areas in which the Executive Boards are responsible to the General Assembly and the Economic and Social Council</th>
</tr>
</thead>
<tbody>
<tr>
<td>• To be responsive to the needs and priorities of recipient countries (para. 21)</td>
<td>• To be subject to the authority of the Economic and Social Council (para. 21)</td>
</tr>
<tr>
<td>• To provide intergovernmental support to and supervision of each fund or programme (para. 21)</td>
<td>• To implement the policies formulated by the General Assembly and the coordination and guidance received from the Economic and Social Council (para. 22 (a))</td>
</tr>
<tr>
<td>• To receive information from and give guidance to the head of each fund or programme on the work of each organization (para. 22 (b))</td>
<td>• To ensure that the activities and operational strategies of each fund or programme 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 (para. 22 (c))</td>
</tr>
<tr>
<td>• To monitor the performance of the fund or programme (para. 22 (d))</td>
<td>• To recommend new initiatives to the Economic and Social Council and, through the Council, to the General Assembly as necessary (para. 22 (g))</td>
</tr>
<tr>
<td>• To approve programmes, including country programmes, as appropriate (para. 22 (e))</td>
<td>• To submit annual reports to the Economic and Social Council at its substantive session, which could include recommendations, where appropriate, for improvement of field-level coordination (para. 22 (i))</td>
</tr>
<tr>
<td>• To decide on administrative and financial plans and budgets (para. 22 (f))</td>
<td>• To encourage and examine new programme initiatives (para. 22 (h))</td>
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# II. Board composition and structure

<table>
<thead>
<tr>
<th>Sub-component</th>
<th>Criteria</th>
</tr>
</thead>
</table>
| **A. Representation of constituents and stakeholders** | **A.1.** The number and allocation of Executive Board seats ensures that it is effective and responsive to the needs and priorities of the full range of its constituents  
**A.2.** The Executive Board has a defined process in place to hear the views of groups not represented on the Board, including other United Nations system organizations, employees, affected stakeholder groups, non-governmental organizations etc. |
| **B. Access to technical knowledge and advice** | **B.1.** The Executive Board on its own or through its committees and advisory functions has the expertise needed to carry out the full range of its duties  
**B.2.** The Executive Board has the ability to obtain the independent professional advice that it considers necessary |
| **C. Executive Board structure allows responsibilities to be clearly and effectively delegated** | **C.1.** The Executive Board ensures that:  
(a) An appropriate structure, including permanent committees, is in place to ensure all elements of the Executive Board’s mandate, including governance, finance, oversight and risk, can be considered with the required level of time and resources;  
(b) Advisory committees and ad hoc working groups are added as required to support the Executive Board in the discharge of its responsibilities and mandate;  
(c) The roles of other United Nations bodies, including the General Assembly, the Economic and Social Council and the Advisory Committee on Administrative and Budgetary Questions, are appropriately considered and integrated into the Executive Board structure.  
**C.2.** Committees and working groups have terms of reference that are approved and regularly reviewed that describe the roles, delegated duties and reporting requirements of each Executive Board committee |
# III. Board secretariat

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| **A. Role and responsibilities of the secretariat** | A.1. The roles and responsibilities of the Executive Board secretariats are described in a comprehensive manner in the rules of procedure of the Board, which are consistent with the job description of the secretariat, namely:  
(a) Providing support and guidance to the Executive Board, its President and Vice-Presidents before, during and after Board meetings (e.g. preparation of the Board agenda, logistics of Board meetings, minutes of meetings, drafting of decisions, sharing of relevant documents etc.);  
(b) Liaising with management to ensure that documents prepared for the Executive Board are clear, concise, relevant and made available to the Board in a timely manner;  
(c) Supporting decision-making processes through the facilitation of effective processes for consensus-building and voting;  
(d) Following up with management on the implementation of Executive Board decisions and providing it with accurate and reliable information on their implementation;  
(e) Reaching out to internal and/or external technical experts (e.g. lawyers or governance experts) when required;  
(f) Ensuring that the Executive Board acts within its rules of procedure and all applicable rules and regulations;  
(g) Facilitating the review of Executive Board rules of procedure and other relevant guidelines;  
(h) Supporting the periodic self-assessment processes of the Executive Board;  
(i) Championing good governance across the organization and keeping the Executive Board informed of governance best practices within and outside the United Nations;  
A.2. Secretariats provide induction training for all new members of the delegations of member States who will be involved in preparing for or attending Executive Board meetings  
A.3. The induction package, including the terms of reference of the Executive Board and its members, should also be available to all member States  
A.4. Induction includes, as a minimum, information about:  
(a) The roles and responsibilities of Executive Board members;  
(b) The accountability framework of the organization;  
(c) Key risks of the organization and processes to escalate risks.  
A.5. The President and Vice-Presidents of the Executive Board receive additional ad hoc induction regarding their specific roles and responsibilities  
A.6 The secretariat organizes additional training for Executive Board members as and when needed |
| **B. Profile of Executive Board secretaries and their relationship with the Board** | B.1. The Executive Board secretary has the necessary authority, professional stature, relevant professional qualifications and expertise to provide expert and reliable guidance and impartial support to the Board  
B.2. The Executive Board reviews the job description of the Board secretary, who reports functionally to the President of the Board and administratively to the executive head of the organization  
B.3. The Executive Board is involved in the selection and performance appraisal of the Board secretary |
| **C. Resources of the Executive Board secretariat** | C.1. The budget of the Executive Board secretariat is reviewed by the Board, which should ensure that the secretariat has the resources:  
(a) To engage sufficient professional and administrative staff;  
(b) To engage external technical experts when needed;  
(c) To purchase and maintain the necessary information technology and other tools needed to support efficient and effective communications. |
### IV. Board meetings

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| **A. Effectiveness of meetings** | A.1 The Executive Board is responsible, through its Bureau, for ensuring that its meetings:  
(a) Achieve their intended purposes in meeting the requirements of the mandate of the Executive Board, and its fiduciary and compliance responsibilities;  
(b) Are chaired with a high degree of professionalism, while ensuring that the rules of procedure are respected;  
(c) Are of a sufficient quantity and length to cover all areas of Executive Board responsibility;  
(d) Include provisions for calling special or emergency meetings.  
A.2 The Executive Board, through its Bureau, is responsible for ensuring that informal or pre-meetings serve a stipulated purpose and provide inputs for formal meetings |
| **B. Meeting support** | B.1 The Executive Board is responsible, through its Bureau, and with the support of the Board secretary, for having mechanisms in place so that:  
(a) Executive Board members have adequate notice of meetings and timely and efficient access to documentation so that sufficient preparation and review can be conducted in advance of the meetings;  
(b) Meeting documentation meets the statutory requirements of information that the governing body needs to discharge its duties;  
(c) Meeting documentation is fit for purpose as regards quality and quantity;  
(d) Agendas provide an effective allocation of time for presentation and discussion;  
(e) The time allocated to key members of management to make presentations is appropriate in length and allows for questions to be posed by Executive Board members;  
(f) Meeting documentation provides clarity on the inputs that are needed from Executive Board members (including decisions, comments and recommendations). |
| **C. Attendance, quorum and decision-making** | C.1 Rules of procedure provide:  
(a) Effective procedures to record the attendance of Executive Board members during sessions for the purpose of satisfying quorum requirements;  
(b) Clear procedures for decision-making and rules for voting procedures, including quorum requirements;  
(c) Standards for recording Executive Board decisions that enable effective action and follow-up;  
(d) Procedures for taking any required decisions in between regular Executive Board sessions. |
# V. Board and oversight functions

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| **A. Responsibilities of the Executive Board with respect to oversight** | A1. The Executive Board, on its own or through an oversight committee of the Board, is responsible for:  
(a) Devoting the necessary time and expertise to understand the major risks and control issues facing the organization by reviewing the reports of and interacting with independent oversight functions, such as internal and external auditors, evaluation and investigation functions, as well as JIU and the Board of Auditors;  
(b) Allocating time to review reports by and providing unfettered access to independent advisory functions, such as ethics and ombuds services. |
| **B. Role of the Executive Board with respect to the independence of oversight functions** | B1. The Executive Board, on its own or through an oversight committee of the Board, is responsible for:  
(a) Approving the charters and terms of reference of independent offices (evaluation and oversight), as well as those of advisory functions and committees (ethics and independent oversight committees);  
(b) Playing a role in selecting, assessing the performance of and renewing/terminating the contracts of the heads of internal audit, investigation and evaluation units;  
(c) Having unrestricted access to the heads of the audit and evaluation units and the independent oversight committee, as well as ethics and ombuds services, to discuss regular progress reports;  
(d) Holding regular meetings with independent external oversight entities, including the Board of Auditors and JIU. |
| **C. Review of reports, plans and quality assessment reports** | C1. The Executive Board, on its own or through an oversight committee of the Board, is responsible for:  
(a) Reviewing all major internal oversight and advisory reports, as well as those of the Board of Auditors and JIU;  
(b) Ensuring appropriate and adequate resourcing of independent oversight and advisory functions;  
(c) Receiving and discussing the results of quality assessments of the internal oversight and advisory functions. |
| **D. Follow-up on recommendations** | D1. The Executive Board, on its own or through an oversight committee of the Board, is responsible for:  
(a) Reviewing and commenting, as necessary, on the responses of management to internal oversight recommendations;  
(b) Reviewing reports on actions taken in response to external oversight recommendations from JIU and the Board of Auditors;  
(c) Considering and responding to recommendations directed to legislative and governing bodies from JIU and other independent entities. |
# VI. Board and risk management

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| **A. Role of the Executive Board in risk management** | A.1. Specific roles and responsibilities are defined and documented in the terms of reference of the Executive Board with respect to oversight of risk management  
A.2. The organization’s risk management policy describes a consistent role for the Executive Board as described in its terms of reference  
A.3. Executive Board members review and understand the main strategic and organizational risks facing the organization and, as necessary, comment on the adequacy of risk mitigation strategies |
| **B. Information flows on risks and mitigating measures** | B.1. The Executive Board receives an annual report on risks by the executive head, discussed during a dedicated agenda item of the Executive Board session  
B.2. There is a clear mechanism in place to share information with the Executive Board on key and emerging risks during the year  
B.3. There is a process in place whereby all major initiatives presented to the Executive Board for approval or for information are accompanied by a detailed risk analysis |
| **C. Effectiveness of the risk management framework** | C1. The Executive Board is aware of and satisfied with the:  
(a) Design of the risk management framework;  
(b) Level of resourcing of the risk management unit;  
(c) Roles and responsibilities of the chief risk officer. |