

ENSURING EFFICIENCY AND

ACCOUNTABILITY

The Secretariat's Office of Internal Oversight Services (OIOS) is the main UN oversight body. OIOS reports to the Secretary-General and completes internal audits to improve the effectiveness of UN governance and risk management, provide public accountability in instances of wrongdoing and hold investigations into fraud and corruption both for third parties and UN staff. Their work is guided by the UN's Anti-Fraud and Anti-Corruption Framework, which was adopted in 2016 to limit financial waste.

OIOS's work is overseen by the General Assembly's Independent Audit Advisory Committee. Selected by the General Assembly, their five committee members assess the scope, results and efficiency of OIOS oversight activities. Currently, American Jeanette Franzel is among the representatives.

Other entities responsible for UN oversight include the UN Ethics Office, established in 2005 by then-U.S. Ambassador John Bolton, and the Office of the UN Ombudsman, represented by U.S. citizen Shireen L. Dodson.

The UN operates under a "single audit principle." This means that the UN generally does not permit individual Member States to perform external audits or investigations, which could become politically motivated.

In 1946, the UN Board of Auditors was created to provide independent audit capacity across the UN. The Board's mandate is "to make independent and professional audit observations" for UN management, funds and programs. That includes evaluating efficiency of UN financial procedures, accounting and overall management using generally accepted standards like the International Standards on Auditing.

The UN also has a Joint Inspection Unit (JIU) – an independent external oversight body mandated to conduct system-wide evaluations, inspections and investigations to identify cross-cutting areas of opportunity to increase the UN's efficiency. It conducts around a dozen evaluations annually.

The Secretary-General also facilitates investigatory work by outside entities, occasionally creating ad hoc groups, such as the Volcker Committee, which was shored up at the request of Secretary-General Kofi Annan to examine management of the UN's Oil for Food Program in Iraq in the early 2000's.

Budget Changes

In 2022, the UN General Assembly voted to move from a biennial to an annual budget cycle. The decision was made in response to Member State concerns regarding cost savings and efficiency in spending and was aimed at ensuring resource decisions were made closer to the point of implementation. The approach also allows the UN to act on the most current information, particularly regarding developing situations and emergencies.



Spotlight UN-AU Partnership

Resolution 2719, establishing a framework for African Union-led peace operations (AUPSOs) to access funding from the UN peacekeeping budget, strengthens Africa's security architecture and advances the critical partnership between the UN Security Council and the AU Peace and Security Council.

AUPSOs function under the Peace and Security Council of the AU, which was established in the aftermath of crises in the 1990s, including the Rwandan genocide, to intervene in situations involving war crimes, genocide and crimes against humanity.

This agreement directly addresses the U.S. interest in overcoming funding gaps that previously prevented the success of AU-led operations while maintaining the U.S. veto and say over any AUPSO that uses UN funds.

PEACEKEEPING REFORM

With U.S. support, the UN has taken on several initiatives to improve the effectiveness, efficiency and accountability of peacekeeping operations.

One such example is the Action for Peacekeeping Plan (A4P). Approved by UN Member States in 2018, A4P has increased the implementation of policies responding to instances of sexual exploitation and abuse and works to update current peacekeeping approaches to ensure the efficiency of missions. **A4P has produced new strategic plans for seven of the 11 UN missions.**

Burden Sharing

Increased burden-sharing for international peace operations has been a priority for every modern U.S. administration. In 2023, the UN Security Council passed Resolution 2719, allowing the African Union (AU) to access UN funding on a case-by-case basis for peace operations. The decision was designed to overcome funding shortfalls among AU members and provide better burden-sharing in a region that has experienced high levels of a violence from extremist and paramilitary forces like the Russian-led Wagner Group. **Through U.S. support of AU financing, the UN has become a counterweight to malign actors in critical regions like the Sahel – without deploying U.S. troops.**

Budget Reform

U.S. engagement with the UN has successfully reduced the peacekeeping budget and number of peacekeeping missions. In the last eight years alone, **the peacekeeping budget has been reduced by \$1 billion and five missions.**

Sexual Exploitation

With strong U.S. support, the Security Council passed Resolution 2272, **expanding the authority of the Secretary-General to repatriate entire military and police units that engage in widespread or systematic violations.** This power has been used in the Central African Republic to expel troops from the Democratic Republic of the Congo, the Republic of the Congo and Gabon.

In addition to these efforts, the UN expanded its vetting process for civilian personnel in peacekeeping missions and **now requires troop-contributing countries to deploy national investigation officers (NIOs)** to lead inquiries into allegations of sexual exploitation and abuse. While the host nation is responsible for the prosecution of violations, the UN assists throughout the process.

The UN has also appointed victims' rights advocates at UN Headquarters and in the field to ensure victims have access to urgent assistance, can safely file complaints and receive timely information on the progress of their case.



Case Study

In Kharkiv – Ukraine's second largest city – the UN is working with local partners to develop the world's first underground network of "subway schools" to help students continue their education despite constant shelling by Russian troops. With the critical assistance of the UN Refugee Agency and UNICEF, many subway stations are now equipped with classrooms, bathrooms, communication networks and video surveillance.

In early 2024, more than 2,100 children had been enrolled in 27 underground schools.

LOCALIZATION

Localization means giving local governments and civil society partners more control and ownership over development initiatives.

The UN made localization part of the humanitarian agenda during the 2016 World Humanitarian Summit, where 30 governments – including the U.S. – agreed to reforms that included an increase in multi-year funding to local and national aid agencies.

While local actors cannot operate at large scale, they often have the best understanding of a community's needs, enabling quicker and more cost-effective solutions. Many times, they are the first responders during a crisis, with solid networks in the community, helping identify the most vulnerable groups to assist.

Examples of localization initiatives include the following.

In 2024, OCHA launched the Flagship Initiative to increase the role of local partners in shaping humanitarian assistance. They have since increased flexibility in funding mechanisms and new approaches to rapid response.

OCHA's Ethiopian Humanitarian Fund has tripled their local partners since the UN's commitment to localization in 2016. The funding allocation to these partners increased from 6% to 36% over this same period.

The UN Development Programme launched a localization initiative for public and private partners, collecting feedback from 190 Member States on how the Sustainable Development Goals can better serve their local communities.

From 2016 to 2021, OCHA funding to local NGOs rose from 23% to 34%.

