



INTERNAL AUDIT DIVISION

REPORT 2014/055

Advisory engagement to assess the progress of the International Trade Centre in developing its accountability processes

27 June 2014

Assignment No. VE2013/350/01

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Advisory engagement to assess the progress of the International Trade Centre in developing its accountability processes

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an advisory engagement to assess the progress of the International Trade Centre (ITC) in developing its accountability processes.
2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.
3. Established in 1964, ITC is the technical cooperation agency of the United Nations Conference on Trade and Development (UNCTAD) and the World Trade Organization (WTO) for business aspects of trade development. The objective of ITC is to foster sustainable growth and development in developing countries, especially Least Developed Countries and countries with economies in transition, through trade and international business development. ITC has 282 regular staff members and six Junior Professional Officers. Of these, 162 posts (or 56 per cent) are funded with regular budget funds and the remaining 126 posts (44 per cent) with extra-budgetary resources. The proposed regular budget of ITC for the biennium 2014-15 is CHF 73.8 million (or \$77.6 million) to be equally shared between its two parental organizations, i.e., UNCTAD and WTO. The United Nations share of the proposed programme budget is CHF 37.1 million (or \$39 million). Extra-budgetary funds are provided principally by donor countries in support of technical assistance in trade.
4. In recent years, and most notably since 2011, ITC has made a concerted effort in developing its accountability processes to align them with good United Nations practices. This has included, *inter alia*, strengthening Results-Based Management (RBM) and corporate and individual performance management systems and procedures, and implementing a new staff selection and recruitment policy. It is the aim of ITC to raise knowledge and understanding of accountability practices among its managers and staff and to build a strategy and an action plan towards adoption and implementation of its own framework for accountability that would be responsive to its needs.

II. OBJECTIVE, SCOPE AND METHODOLOGY

5. The advisory engagement was conducted to assess the progress made by ITC in developing its accountability processes and to identify related opportunities for improvement.
6. The engagement was added to the 2013 internal audit work plan for ITC following a request made by the Executive Director of ITC for OIOS to identify areas for improvement with useable examples to help ITC make practical progress in further developing its accountability processes and establishing a formal framework for accountability.
7. The work was carried out, with the assistance of an expert consultant, between December 2013 and April 2014. The engagement covered the period from January 2011 to April 2014.
8. The methodology involved the following steps:

- Research and identification of policies and practices currently used for accountability in the United Nations Secretariat and other United Nations entities;
- Development of an accountability maturity model¹ as an accountability gap assessment tool, adapted from the United Nations Joint Inspection Unit (JIU) benchmarks for accountability set out in its 2011 report on ‘Accountability Frameworks in the United Nations System’ ;
- Discussions with managers and staff of ITC, UNCTAD, WTO, JIU and the United Nations Board of Auditors;
- Walk-through and critical review of the existing accountability processes in ITC and review of available accountability related documentation at ITC;
- Assessment of the gaps in the policies, practices and processes that ITC has established for accountability against the above-mentioned accountability maturity model;
- Identification of practical and realistic opportunities for improving the accountability processes in ITC and for helping ITC move to higher levels of accountability maturity;
- Provision to the Management of ITC of the accountability maturity model and related benchmarks, as well as the gap assessment with details of the opportunities for improvement.

III. RESULTS OF THE ADVISORY ENGAGEMENT

9. OIOS assessed the current maturity level of ITC against each of the 16 accountability benchmarks as follows:

Accountability benchmark	ITC accountability maturity level
Benchmark 1: A clear framework for accountability is in place, including a definition thereof and clarity of responsibility for the overall implementation of the framework, linking all components together.	Level 2: Defined process
Benchmark 2: Results-Based Management (RBM) is operational and coherent with organizational mandates and objectives, and cascades down into unit and personal work plans.	Level 2: Defined process
Benchmark 3: The organization conducts credible and utilization-focused evaluations (independent evaluations and self-evaluations) and communicates the findings, conclusions and recommendations to stakeholders.	Level 2: Defined process
Benchmark 4: The organization has effectively implemented an established information disclosure policy whereby the results of the organization’s activities are communicated regularly to legislative organs, Member States and other stakeholders, including donors, beneficiaries and the general public.	Level 1: Initial

¹ The accountability maturity model developed for the purpose of this engagement contained five levels of maturity: 0 – Not existing; 1- Initial; 2- Defined process; 3- Managed and measurable; 4 - Optimised. The maturity level was assessed against 16 accountability benchmarks.

Accountability benchmark	ITC accountability maturity level
Benchmark 5: Ethical conduct, standards of integrity, anti-corruption and anti-fraud policies are in place and enforced.	Level 2: Defined process
Benchmark 6: Failure to comply with enforced policies/regulations results in clear consequences. Sanctions are clear and proportional and implemented at all levels. In addition, outstanding performance is acknowledged by recognition/awards/rewards.	Level 2: Defined process
Benchmark 7: All staff can be held accountable for their work on the basis of up-to-date written job descriptions accurately reflecting their actual work.	Level 2: Defined process
Benchmark 8: Working procedures and policies on selection, recruitment and post-employment are in place.	Level 2: Defined process
Benchmark 9: The organization has a formal policy on Enterprise Risk Management (ERM) to be implemented with a coherent methodology.	Level 1: Initial
Benchmark 10: The chain of command and delegation of authority are aligned, clear, coherent and integrated into existing enterprise resource planning (ERP) systems.	Level 2: Defined process
Benchmark 11: Financial regulations and rules (FRR) embody anti-fraud and financial misconduct policies and are implemented practically.	Level 2: Defined process
Benchmark 12: Managers attest to compliance with internal controls within the framework of their delegation of authority.	Level 0: Not existing
Benchmark 13: Staff at all levels have access to relevant, reliable information that supports decision-making in line with their delegated authorities and the organization has an internal and external communication system.	Level 1: Initial
Benchmark 14: The performance of the Executive Head, senior managers and staff members is monitored and corrective action is taken as necessary.	Level 2: Defined process
Benchmark 15: Recommendations of oversight bodies/internal audits and evaluations are tracked, implemented, and if not, clear justification is provided.	Level 2: Defined process
Benchmark 16: Staff have recourse to non-formal complaints mechanisms. Staff, consultants, non-staff, stakeholders, beneficiaries and vendors have recourse to formal complaints mechanisms and the organization has mechanisms to respond to such complaints.	Level 2: Defined process

10. The conclusion reached by this advisory engagement was that ITC was in sync with the United Nations Secretariat and many other United Nations common system agencies in the development of functioning accountability processes. For ITC to achieve higher levels of accountability maturity, 36 opportunities were identified which, if effectively and sustainably implemented, could improve its

accountability maturity related to all the benchmarks to Level 3: Managed and measurable, or even to Level 4: Optimised².

11. The following opportunities for improvement were highlighted as the most important for ITC to consider taking action on:

- Making more explicit arrangements for managing relations and accountabilities with key stakeholders, in particular UNCTAD and WTO;
- Improving staff time planning and control in the implementation of activities and projects;
- Developing a balanced scorecard or equivalent to be used in conjunction with a dashboard approach for reporting on performance to the ITC Senior Management Committee;
- Implementing an evaluation strategy which defines the role and responsibilities of an independent and stand-alone Evaluation Unit and the different types of evaluations (independent evaluations and self-evaluations) to be undertaken, and preparing an annual evaluation report for presentation to key stakeholders;
- Developing an explicit transparency and information disclosure policy;
- Developing a risk management policy and related standards and processes;
- Developing a process for the annual statement of management assurance for compliance with internal control;
- Implementing a formal system for receiving and properly managing complaints from external parties and stakeholders.

IV. ACKNOWLEDGEMENT

12. OIOS wishes to express its appreciation to the Management and staff of ITC for the assistance and cooperation extended to OIOS staff and the expert consultant who provided assistance in carrying out this engagement.

(Signed) David Kanja
Assistant Secretary-General for Internal Oversight Services

² As aspects of accountability at ITC may be the subject of a future audit, the advice provided in this report and the opportunities for improving ITC accountability processes suggested may not be understood as an OIOS agreement or endorsement of future ITC accountability practices.

APPENDIX I

Management Response



ITC

TRADE IMPACT
FOR GOOD

50 YEARS

1964-2014

MEMORANDUM

TO-A: Mr. Gurpur Kumar
Deputy Director
Internal Audit Division, OIOS

REF: IAD: 14-00381

THROUGH-VIA: GENEVA-GENÈVE:

FROM-DE: Eva K. Murray *Eva K Murray*
Director, Division of Programme Support
International Trade Centre (ITC)

DATE: 24 June 2014

SUBJECT-OBJET: **Assignment No. VE2013/350/01 – Advisory engagement to assess the progress of the International Trade Centre in developing its accountability processes**

1. Reference is made to your memorandum of 10 June 2014 addressed to Ms. Arancha González, the International Trade Centre's (ITC) Executive Director, concerning the draft report on the above-mentioned assignment.
2. Having analyzed the findings of the 16 accountability benchmarks, I am pleased to attach an Executive Director Bulletin titled 'Accountability Policy and associated Operating Principles and Internal Control Policy' (ITC/EDB/2014/04) as well as an Administrative Instruction titled 'Roles and Responsibilities of Directors' (ITC/AI/2014/09). Due to the publication of these two administrative issuances, ITC requests if the maturity level for Benchmark 1 could now be recorded by OIOS as Level 2: Defined Process.
3. Also, for your information, please find attached a revised Executive Director Bulletin titled 'ITC Oversight Committee'. This version has already been endorsed by the World Trade Organization (WTO) and we await confirmation from the United Nations Conference on Trade and Development (UNCTAD) before publishing.
4. Thank you.

cc: Ms. Arancha González, Executive Director, ITC
Ms. Dorothy Tembo, Deputy Executive Director, ITC
Mr. Robert Whitehead, Chief, Strategic Planning, ITC
Ms. Anna Halasan, Professional Practices Section, IAD/OIOS
Mr. Mika Tapio, Chief, European Audit Section, IAD/OIOS

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Executive Director's Bulletin

Accountability Policy and associated Operating Principles and Internal Control Policy

The Executive Director, for the purpose of ensuring an accountability policy and internal control policy in the International Trade Centre (ITC), promulgates the following:

Section 1 Purpose

- 1.1 The Accountability Policy and associated Operating Principles (see Annex) have been developed to underpin and strengthen the ITC's accountability processes and behaviour. This will directly help improve organizational and individual accountability for performance with a focus on results and impacts. In addition, it will support transparency, achieving good internal control and value for money, integrity and ethical behaviour.
- 1.2 The Internal Control Policy will be instituted at and by all levels of authority to secure, in the good and proper performance of roles, responsibilities, delegated authorities and duties, the accountability of the Executive Director for the funds entrusted by member states and donors to ITC and the successful delivery of ITC's approved strategic and operational objectives and performance targets.

Section 2 Background

- 2.1 ITC is a joint subsidiary organ of the World Trade Organization (WTO) and the United Nations (through the United Nations Conference on Trade and Development (UNCTAD)). ITC's programme and budget, objectives, expected accomplishments, indicators and targets of performance and programme of work are approved by the United Nations General Assembly. ITC is formally accountable for its work to the United Nations General Assembly through the United Nations Secretary-General's 'Programme Performance Report' and to the WTO General Council; and in various ways to its sources of extra budgetary funding. ITC is financially accountable to the United Nations General Assembly and WTO General Council through annual audited financial statements; and to extrabudgetary donors. It regularly provides information to the Joint Advisory Group (JAG).

Section 3 Accountability Policy and the Concept of Internal Control

- 3.1 ITC's Accountability Policy is to have a strong accountability system which places importance and focus on corporate objectives and targets, ensures all staff are able to achieve good performance. It emphasizes transparency, value for money, good internal control and integrity as essential features of accountability.
- 3.2 Staff are accountable for the proper discharge of their functions, and for their decisions and actions. In fulfilling their official duties and responsibilities, staff will make decisions in the interests of the organization and shall submit themselves to scrutiny and accountability as required by their role.
- 3.3 Internal Control is a system of policies, procedures and processes applied by staff through a sequence of delegations of authority designed to provide reasonable assurance that operational, reporting and compliance objectives are effectively and efficiently met. All levels of management are responsible for enforcing control processes to keep ITC on course toward its financial goals, to help it achieve its mission, to minimize risk, and to manage change effectively.

- 3.4 The objectives of Internal Control include, but are not limited to, reliability and integrity of operational and financial information, validity of transactions, safeguarding of assets, and compliance by all staff with applicable regulations, rules, policies and procedures.
- 3.5 Internal Control is a key responsibility of all staff and a core expertise of all managers.
- 3.6 To support Internal Control the definition under section 5 of this bulletin has been adopted by ITC to guide how Internal Control is designed and implemented.

Section 4 **Scope**

- 4.1 All staff and all activities are covered by this Accountability Policy and associated Operating Principles and Internal Control Policy. Specific accountabilities are defined for officials who exercise statutory or delegated authorities and responsibilities which are normally set down in United Nations regulations, rules, administrative instructions, and procedures and internal governance instruments¹.

What is it that all staff should know about Internal Control?

- 4.2 Internal Control extends to all operational activities. It is not just about financial control and reporting or compliance, although these are key objectives in support of an overall statement of Internal Control.
- 4.3 Internal Control is put in place and implemented by people and requires strong people management. It is people that implement Internal Control, not control systems.
- 4.4 Internal Control depends on the right tone at the management level. Where Internal Control fails spectacularly it is usually because of the poor tone set either at the top or in the middle of the organization by its Directors and Chiefs.
- 4.5 Internal Control includes performance and risk management. Setting clear objectives and managing risks to their achievement is a crucial element of Internal Control.
- 4.6 Internal Control requires focusing on risk so that we can tailor controls to where they are most needed. Management may also decide not to apply any control activities to a specific identified risk, if it deems the risk to be acceptable. However, the possible evolution of that risk still requires continuous monitoring.
- 4.7 Internal Control requires good delegation and, consequently, good supervision and monitoring of that delegation. The goal should be to delegate work to the lowest competent level with the adequate capacity.
- 4.8 The result is better accountability and performance. The demand from managers at all levels is for better systems of accountability. Internal Control provides the essential building blocks to achieve operational performance and success. Internal Control is a key element of any accountability framework.

Section 5 **Accountability values**

- 5.1 The shared values established for the United Nations and ITC's own corporate values are key components of the Accountability Policy and associated Operating Principles and Internal Control Policy and include requirements for accountability and performance.

Internal Control principles and focus

- 5.2 Internal Control particularly focuses on the following areas:
 - a) Achieving strategic and operational objectives;
 - b) Achieving excellence in performance, value for money and impact in work;
 - c) Identification of key threats and valuable opportunities through good risk identification and assessment, risk responses and management;
 - d) Segregation of roles in certifying and approving transactions;

¹ ITC Directives, Administrative Instructions, Information Circulars, Policies, Procedure Manuals and Guidance, International Standards and Good Practice Guides.

- e) Rigorous project management discipline to support service delivery;
- f) Information escalation to appropriate decision levels;
- g) Balancing supervision and review of work against micro-management and policing;
- h) Always being accountable and transparent;
- i) Fully cooperative and responsive to internal and external oversight;
- j) Supporting internally independent and self-evaluation functions to become an accountable and learning organization; and
- k) Zero tolerance towards misconduct and wrongdoing.

Section 6

United Nations Accountability Definition

- 6.1 ITC's Accountability Policy and associated Operating Principles and Internal Control Policy follow and build on the United Nations definition of accountability and its key components, responsibilities and obligations.

United Nations Accountability Definition²

Accountability in the UN is **defined** as the obligation of the Secretariat and its staff to be answerable for all decisions made and actions taken by them, and to be responsible for honouring their commitments, without qualification or exception. More specifically, accountability in the UN includes:

- achieving objectives and high-quality results in a timely and cost-effective manner;
- fully implementing and delivering on all mandates approved by the United Nations General Assembly and other intergovernmental bodies and other subsidiary organs established in compliance with all resolutions, regulations, rules and ethical standards;
- truthful, objective, accurate and timely reporting on performance results;
- responsible stewardship of funds and resources;
- all aspects of performance, including a clearly defined system of rewards and sanctions; and
- due recognition to the important role of the internal and external oversight bodies and full compliance with accepted recommendations.

Internal Control Definition

- 6.2 Internal Control is defined as a process, implemented and brought to effectiveness by management and other staff, designed to provide 'reasonable assurance' regarding the achievement of objectives in the following categories:

- a) Effectiveness, economy and efficiency of operations;
- b) Reliability of internal and external financial and operational reporting;
- c) Compliance of the organization and all its staff with applicable rules, regulations, administrative instructions and policies; and
- d) Safeguarding of assets.

Section 7

Responsibility, authority and accountability

- 7.1 Responsibility, authority and accountability are interrelated concepts that underpin ITC's Accountability Policy and associated Operating Principles and Internal Control Policy. Responsibility is the duty to act; authority is the right to act; and accountability is the requirement to account for actions, decisions taken and omissions. The Accountability Policy and associated Operating Principles and Internal Control Policy, together with these three concepts are an essential part of leading and managing the organization effectively.

² From Towards an accountability system in the United Nations Secretariat: A/64/640 and A/RES/64/259.

Section 8

Delegation of responsibility and authority

- 8.1 Under ITC's system of results-based management (RBM), responsibility and authority may be delegated at different levels across the organization. Delegation of responsibility and authority flows from the Executive Director who, as the head of ITC, is responsible for the good stewardship of ITC, as well as the economic, efficient and effective delivery of ITC's work and services and from the Director of the Division of Programme Support, who is responsible for internal control of financial and other resources. Staff at all levels are accountable to the Executive Director through their respective supervisors, project managers, Chiefs and Directors.
- 8.2 All staff have a responsibility to work together well and harmoniously to fulfil the objectives set and the tasks assigned to them, to comply with the applicable United Nations and ITC rules, regulations and procedures as set down in internal governance instruments. Practical aspects of the delegations received by ITC from the United Nations and then made to ITC Directors, Chiefs, project managers and other supervisors will be formally and clearly set out in delegations frameworks for finance, human resources, procurement and programme and project matters. Roles and functions for effective delivery of programmes and projects will be similarly clearly set out and managerially enforced. Abuse and avoidance of delegated responsibility, authority, assignments and accountabilities will be sanctioned in line with United Nations and ITC policies and practices.

Section 9

Accountability Developments

- 9.1 The Accountability Policy and associated Operating Principles will respond to evolving circumstances and will take into account good practices currently being developed and strengthened in the United Nations system. Whilst the main components of accountability are in place, a number of important additional measures are currently being developed. These include a more mature and effective results-based management (RBM) system, together with better project execution and control systems, annual written assurances from Directors, Chiefs and project managers that they have properly exercised delegated programme, procurement, human resources and financial authorities and responsibilities, the fuller use of risk management concepts and procedures, strengthened internal oversight, a specific transparency policy and a modern enterprise resources management system – the United Nations Umoja system.

Section 10

Conclusion

- 10.1 The Accountability Policy and associated Operating Principles and Internal Control Policy support a coherent, focused and effective accountability system in an effort to foster a strong culture of accountability, transparency and performance. All staff will exercise their responsibilities, duties and functions in accordance with the Accountability Policy and associated Operating Principles and Internal Control Policy set out above.

Section 11

Entry into force

- 11.1 The present bulletin shall enter into force on the date of its issuance.

(Signed) Arancha **González**
Executive Director

Annex

Accountability Policy and associated Operating Principles - Provisions of conduct

1. Clarity of accountability and responsibility: organizational standards, policies, job descriptions and behavioural guidelines are fully in place that define the level and types of responsibilities attached to all roles. These will be in line with United Nations practices and international good practices. The ITC structure will be fit for the purpose of delivering the objectives and targets set by member states.
2. Alignment of accountability with ITC goals: Directors, managers, and all staff, are accountable for achieving goals and targets whatever their functional role. In many instances, this requires a commitment for working well and flexibly together in teams, and in many cases results in joint accountability for achieving results and having sustainable impacts.
3. Openness and transparency: Staff actions and activities will be transparent and there will be a presumption of information disclosure unless there are good reasons against this. This applies to both financial and programme matters.
4. Clear delegation of authority: Delegation of authority is formal and respects the following key requirements:
 - a) Segregation of duties: Authorizing, processing, recording and reviewing official transactions must be segregated among staff and between managers and responsible staff.
 - b) Clarity of roles and delegations: Staff will be held accountable for performance and good stewardship, including the achievement of value for money and the avoidance of fraud, waste and extravagance. Job descriptions will have clearly set out accountabilities as will individual work plans.
 - c) Self-informing duty: Staff are expected to regularly inform themselves of organizational regulations, rules, instructions, directives, objectives, policies, plans and decisions which impact on their duties and responsibilities.
 - d) Fully complies with United Nations requirements: ITC will follow United Nations policies and instructions unless a specific delegation enabling adaptation to ITC operational needs has been provided to ITC.
5. Effective project management: High standards of project management will be applied with project managers expected to show strict commitment to compliance with approved processes, including those of project design, execution, control, and reporting. Project activities that are fully in line with approved plans will be delivered with due regard to sustainable results and impacts, and to the benefit of recipients.
6. Cost-benefit considerations: The cost of a process or action should be proportionate to the value of its intended results in order to ensure that resources are used in the most economic, effective and efficient way.
7. Performance monitoring, evaluation and reporting: Managing for performance is an essential skill for managers. Performance is measured and monitored through regular review. Reporting of results and the achievement of plans, objectives and targets will be clear, timely and accurate. ITC places a high value on, and ITC has a culture of accountability, as well as learning, through effective arrangements for internal oversight and independent and self-evaluation. Oversight and evaluation reports will be made public as actions taken to implement accepted recommendations. Good staff performance will be supported and regularly appraised.
8. Good management, stewardship and governance: ITC will establish strong systems to ensure high levels of stewardship and management of our human, financial and physical assets. Managers will be expected to have good skills and capacities to ensure quality work, share knowledge, and develop their staff. ITC will continuously develop good governance practices which will be inclusive of its main stakeholders.

9. Highest standards of integrity and ethical conduct: The United Nations system has no tolerance towards any form of misconduct, misbehaviour and wrongdoing. Staff are supported to report any such activity in appropriate ways. The exercise of authority relies on the principle of self-attestation, i.e. officials are expected to declare potential conflicts of interest and where appropriate make financial declarations in accordance with United Nations and ITC rules. Directors will be required to make annual accountability assurances that they have exercised their roles and responsibilities properly and effectively.

Administrative Instruction

Roles and Responsibilities of Directors

The Director, Division of Programme Support (DPS), pursuant to the Executive Director's bulletin ITC/EDB/2014/04 titled 'Accountability Policy and associated Operating Principles and Internal Control Policy', promulgates the following:

Section 1

Purpose and scope

1. This administrative instruction gives further impetus to ongoing efforts to reform management and internal governance practices within the International Trade Centre (ITC). Efforts to implement measures aimed at promoting greater accountability and transparency both internally and externally are an ongoing priority. These measures¹, which are aligned with best practices in the United Nations System and elsewhere, are progressively enhancing the culture of service delivery and performance and increasing operating economy, efficiency and effectiveness (value for money).
2. All these measures are underpinned by the notion that good governance demands not only proper stewardship of resources but also accountability for the delivery of measurable and meaningful results in meeting the needs of our stakeholders and constituents.
3. All staff will be accountable for the proper discharge of their functions, and for their decisions and actions. In fulfilling their official duties and responsibilities, staff shall make decisions in the interests of ITC. Staff shall submit themselves to scrutiny and accountability as required by their role.
4. Directors must be at the forefront of such greater accountability and transparency. While success in adapting institutional practices requires the collective efforts of all staff, and importantly Chiefs and project managers must drive the process. To perform this critical leadership function, Directors must have a clear understanding of their roles and responsibilities. This will ensure that Directors know what is expected of them as well as of other staff with management roles and responsibilities, thereby enabling Directors to not only fulfil their own roles and responsibilities but also to work together more effectively in delivering services to our constituents.
5. Furthermore, this administrative instruction provides the basis on which Directors are firmly and fully held accountable for their Division's performance. This clarification of roles and responsibilities has become even more necessary because we are entering an exciting period of opportunity where we must be able to demonstrate effective management and accountability for performance in an accurate and transparent manner.
6. The provisions of conduct (see Annex) provide a coherent overview of how the roles and responsibilities of Directors are shared across ITC.
7. Directors are requested to fully observe these provisions. It is expected that these provisions will provide our stakeholders, constituents and donors with greater assurance about ITC's leadership and management and also the importance of transparency and accountability in ITC's operations.

¹ For example, ITC Accountability policy and associated operating principles and internal control policy; ITC Internal control framework; Annual memorandum of management accountability assurance; Development of enterprise resource planning (ERP)/Umoja; and Development of enterprise risk management (ERM).

Section 2
Entry into force

2.1 The present administrative instruction shall enter into force on the date of its issuance.

(Signed) Eva K. **Murray**
Director, Division of Programme Support

Annex

Roles and Responsibilities of Directors - Provisions of conduct

1. Delegation of Authority

1.1 Directors function under the delegated authority from the Executive Director and are accountable to the Executive Director in the performance of their duties and responsibilities. Directors also receive delegated authority from the Director, Division of Programme Support, for internal control of financial and other resources.

2. Reporting line

2.1 Directors report directly to either the Deputy Executive Director or the Executive Director and are responsible for providing information and explanations concerning any significant policy, budget, programme or project activity and technical developments of relevance to their areas of responsibility as the Executive Director may decide.

3. Roles and Responsibilities

3.1 Directors are the senior representatives of the Executive Director on matters related to the work and activities of their assigned sectors. They are members of the Senior Management Committee which functions in an advisory capacity to the Executive Director.

3.2 The main responsibilities of a Director are listed below:

- a) Develop and determine the strategic direction and work plan of their Division under the guidance and approval of the Executive Director and within the framework of decisions of the United Nations General Assembly, the approved Programme Budget and the ITC annual Operational Plan.
- b) Develop and manage their Division's performance system in order to deliver the approved programme performance targets set by the United Nations General Assembly and other targets set by the Executive Director.
- c) Oversee the work of Sections and projects within their Division, ensuring that line managers and staff optimize the use of resources for the achievement of results and that they are held accountable for their delivery, value for money and performance.
- d) Direct the efforts of their Division and Sections to ensure that key risks are identified, assessed and managed to contribute to the achievement of agreed results and that risk management is embedded in all core Divisional processes and functions.
- e) Work with Chiefs and project managers to ensure compliance with applicable security policy and instructions by all staff under their supervision, and especially as regards work in the field.
- f) Collaborate with other Directors and other staff, as appropriate, to ensure that business policy and actions form a coherent and consistent approach in the implementation of the work of ITC, and that there is effective collaboration across Divisions, Sections, countries and regions.
- g) Represent the Executive Director as requested and promote and manage relations with constituents ensuring cooperation.
- h) Set programme priorities for their Division and Sections consistent with corporate policies and priorities, the approved Programme Budget and the ITC annual Operational Plan, ensuring their alignment with, and support for, goals and regional and country priorities.
- i) Manage all resources within their Division and Sections in keeping with programme priorities. Monitor and report on programme implementation against stated outcomes, indicators, targets and quality standards. Ensure good value for money in the use and stewardship of resources and avoid fraud, corruption, waste and extravagance.
- j) Ensure the full participation of their Division and Sections in enhancing ITC's knowledge base on key issues and themes of relevance, including in priority-setting, systematic and timely information collection, carrying out of relevant research and in policy monitoring and analysis.

- k) Oversee the use of all financial, human and other resources entrusted to their Division and Sections in keeping with United Nations and ITC regulations, rules, policies, administrative instructions and procedures.
- l) Implement systems and processes of accountability and internal control in line with policies and principles.
- m) Promote and facilitate, in consultation with Chiefs and project managers, a harmonious and respectful working environment in which all their staff can discharge their professional responsibilities in an efficient and effective way and are treated with fairness, honesty, dignity and courtesy.
- n) Ensure the implementation of communication strategies consistent with the communications policy and facilitate the coordinated flow of information across Divisions. Build effective partnerships with the multilateral system to create and maintain the visibility of ITC and to support policy coherence.
- o) Act at all times with integrity and observe and respect the United Nations and ITC Values.
- p) Be fully up-to-date concerning applicable regulations, rules, instructions, directives, objectives, policies, plans and decisions which impact on the duties and responsibilities for which Directors are accountable.
- q) Attend Senior Management Committee meetings and provide the Executive Director and the Committee with such information and explanations as may be requested.
- r) Directors sign an annual 'memorandum of management accountability assurance' confirming the proper and effective performance of their responsibilities and functions.