

**Comprehensive Transparency,  
Accountability and Openness Strategy**  
**Final report**  
**An independent mandate, commissioned by the Secretariat of the IPU**  
**conducted by Malika Aït-Mohamed Parent,**  
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## 1. Executive summary

- 1.1. At a time when technological advances are multiplying the number of interactions taking place, the principles of **transparency, accountability and openness** lie at the heart of concerns being felt by citizens and the institutions and organizations that represent them.
- 1.2. On the strength of its 130-year history, the Inter-Parliamentary Union (IPU) is the world's most important organization of parliaments, paving the way through the development of tools and reference texts for a stronger application of these principles to its own governance and programme administration.
- 1.3. Deeply embedded in its institutional DNA (see Statutes and Rules; core values, as reflected in its Strategy for 2017–2022, p. 6), but also in the words of its leaders (see Vision of the President of the IPU for the Organization, 2018, p. 7; see Foreword by the Secretary General, Strategy 2017–2022, pp. 2–4), the principles of accountability, transparency and openness are put into practice, but also debated, in the IPU.
- 1.4. The IPU's core values as described in its Strategy 2017–2022 (*ibid*, p. 6) are consistent with and strengthen its commitment to accountability, transparency and openness. The current decade having seen a resurgence of hyper-transparency and other phenomena, the IPU is raising constructive questions about the application of these principles. By means of a "Comprehensive Transparency, Accountability and Openness Strategy" it proposes to revisit past activity to identify potential gaps and bring procedures up to date where necessary.
- 1.5. The call for proposals to develop such a comprehensive strategy, published in July 2019, presents an extensive terrain for the mapping of existing tools – encompassing the IPU as an organization as well as its Secretariat.
- 1.6. The study conducted by the author of this report brought to light some gaps between existing practices (policies, procedures) in the IPU and the good practices of comparable organizations. These gaps are presented in section 8 of this report, entitled "List of the main gaps identified based on comparisons with other organizations".
- 1.7. These gaps were categorized according to the Risk Management Framework adopted by the IPU in 2013. Based on the gaps identified, this report suggests prioritizing the review or development of resources to address eight specific gaps identified; those gaps concern both IPU governance and the Secretariat and are set out in section 10 of this report, entitled "Recommendations".

## 2. Introduction

With strong policies and practices already in place for transparency, accountability and openness, the Inter-Parliamentary Union (IPU) now plans to consolidate the existing structure by developing a comprehensive strategy. This project is an opportunity to improve awareness and understanding of these concepts among stakeholders and clarify their respective roles in applying them.

## 3. Methodology

3.1. The following methodology is proposed to ensure that relevant data on practices in other organizations is gathered and analysed: (a) determine the scope of the study based on the Specifications; (b) define key terms used in the study; (c) map the IPU's validated current practices; (d) identify the current practices of comparable international organizations corresponding to the areas discussed here; (e) indicate potential gaps identified through these comparisons; (f) propose recommendations.

3.2. To this end, the author's work consisted of three stages:

### Stage 1: A desk review

- Contextual information, including:
  - the 15 IPU reference documents (statutes, rules, policies, practices, manuals, strategies, etc.) indicated in the Specifications for the study (see Annex 2, Bibliography, list 1 below)
  - 11 additional IPU documents suggested during the first series of interviews or identified during the desk review (see Annex 2, Bibliography, list 2).
- Comparative information, including:
  - 3 relevant documents not published by the IPU (see Annex 2, Bibliography, list 3)
  - 29 documents on the accountability frameworks of comparable organizations (see Annex 2, Bibliography, list 4).

**Stage 2: Interviews:** 19 interviews were conducted between 30 August 2019 and 25 October 2019, each lasting between 45 and 90 minutes: 11 with members of parliament and 8 with members of the IPU Secretariat, as well as a series of **coordination meetings**, making a total of over **20 hours of interviews**.

To ensure balance in the consultations between Members (parliamentarians) and Secretariat personnel, the sponsor of the study decided to extend the period for consultation (without extending the number of days specified), to take advantage of the presence of numerous parliamentarians during the Executive Committee meeting in October 2019, in Belgrade. On that occasion, the author of this report had the opportunity to present the main points from the interim report (dated 5 October 2019) firstly to the **Executive Committee** (on 12 October) and then to the **meeting of the Presidents of the Geopolitical Groups and the Presidents of the Standing Committees** (on 13 October).

**Stage 3: Analysis of the data** gathered in the interviews and from the comparative study.

**Stage 4:** Production of progress reports (22 November 2019, 4 October 2019, 23 December 2019, 25 March 2020).

## 4. Scope of the study

- 4.1. The Specifications refer to the IPU as an Organization. The scope of this study therefore encompasses the Organization as an organization of Members, as well as its Secretariat.
- 4.2. The mapping, the comparisons and the analysis of gaps therefore encompasses the Organization as an organization of Members, as well as its governance and Secretariat.

## 5. Definition of key terms

- 5.1. Considering that the stakeholders for this study potentially speak 130 different languages, and since the key terms used in this study refer to concepts and conceptual fields that vary from one language to the next, the author of this report has assembled a reference glossary (see below) to facilitate understanding of the report.
- 5.2. It should be noted, however, that these terms and concepts evolve over time and may be adjusted or refined by the IPU based on reflection, dialogue with stakeholders or changes in the IPU's current practices (with respect to its Secretariat as well as its membership and governance).

### 5.3. Key terms:

- 5.3.1. **Accountability:** The concept of "accountability" in English translates into French as either "*responsabilité*" (responsibility) or "*redevabilité*" (duty to report).

The French versions of the IPU's institutional literature, such as the October 2018 version of the Statutes and Rules, refer to "*reddition des comptes*" (see art. 26.f. and 28.g) – literally "the rendering of accounts". In a financial context that wording may fall short of capturing accountability in the sense of responsibility or duty to report. Both of these senses are captured by the English term "accountability".

As part of a process of institutional dialogue within the IPU, in connection with the principles of "transparency" and "openness", the term "accountability" may ultimately be defined according to the IPU's specific, contemporary context.

- 5.3.2. **Transparency:** The IPU Statutes (October 2018 version) refer twice to transparency:

- Article 28.2 lists the functions of the Executive Committee, which include the following: "Examine and submit for the approval of the Governing Council the Organization's policies on transparency and accountability" (see Art. 28.2.f).
- Article 28.2 lists the Secretariat's functions, including this one: "Prepare for the consideration of the Executive Committee policies and reports on transparency and accountability to be approved by the Governing Council" (see Art. 28.2.g).

The IPU Financial Regulations refer once to transparency, in Rule 11.1.b concerning procurement, without actually defining it.

Transparency is often understood as the duty to share information – on programmes, decision processes and financial management – in real time.

5.3.3. **Openness:** The term “openness” refers to openness in the general sense but also in the sense of “accessibility”.

The term openness or opening appears 30 times in the IPU Statutes and Rules (October 2018 version), often in the context of opening meetings or opening credits.

As defined here, the term refers to the concepts of accessibility, a range of possibilities, tolerance, mutual understanding and new perspectives.

The IPU publication *Parliament and democracy in the twenty-first century: A guide to good practice* (IPU, 2006) refers to the following as a basic objective: “a parliament that is open to the nation and transparent in the conduct of its business” (*ibid*, p. 10). The possible procedural and institutional means indicated for realizing this objective are as follows:

“Proceedings open to the public; prior information to the public on the business before parliament; documentation available in relevant languages; availability of user-friendly tools, for example using various media such as the World Wide Web; the parliament should have its own public relations officers and facilities.

Legislation on freedom of/access to information.”

In its *World e-Parliament Report 2018*, the IPU proposes a new definition of e-Parliament, alluding to “principles of collaboration, inclusiveness, participation and openness” (IPU, 2018, p. 3).

The promotion of a culture of openness is referred to in various texts, including the Declaration on Parliamentary Openness (OpeningParliament.org, 2012). In that context, the promotion of a culture of openness entails:

“measures to ensure inclusive citizen participation and a free civil society, enable effective parliamentary monitoring and vigorously protect these rights through its oversight role. Parliament shall also ensure that citizens have legal recourse to enforce their right to access parliamentary information. Parliament has an affirmative duty to promote citizen understanding of parliamentary functioning and share good practices with other parliaments to increase openness and transparency.” (OpeningParliament.org, 2012, p. ii)

## 6. Mapping the IPU’s current practices

- 6.1. The desk review conducted on the reference documents listed in the Bibliography (see lists 1 and 2) show the IPU Secretariat as an organization that has developed solid practices for control, transparency and accountability, described by one of the interview subjects (an Executive Committee member) as “exemplary”.
- 6.2. The fiduciary obligations of a structure like the Secretariat require it to comply with rules and laws concerning financial, asset and personnel management.
- 6.3. The desk review and the analysis of interviews entailed greater complexity when dealing with governance. Beyond its own rules (Statutes and statutory decisions), the existing framework for transparency, accountability and openness corresponds to the shape the Organization’s Members have wished to give it.

6.4. The institutional literature since the IPU’s founding shows an unceasing commitment to achieve greater transparency, accountability and openness. These subjects are therefore embedded in its history, DNA and vision. By pursuing an ongoing, open discussion about these subjects open, the IPU maintains its commitment to cutting edge transparency, accountability and openness.

## 7. Comparisons with other organizations

7.1. The IPU enjoys a solid reputation built over 130 years of contributing to greater democracy and to global representation through its membership. Despite its outsized impact on the world, the IPU Secretariat employs fewer than 50 people with an annual budget of less than CHF 16 million (see IPU, Financial results for 2018, p. 17).

7.2. A desk review of 29 policies, codes of conduct, risk management systems, etc., maintained by comparable organizations (ILO, ICRC, IFRC, Zewo Foundation, GF, HCR, UN, WIPO, OXFAM, IUCN)<sup>1</sup> identified a number of good practices, and a few gaps, in the areas covered by this study, which provide a better insight into the policies to be reviewed or developed in order to achieve greater transparency, accountability and openness.

## 8. List of the main gaps identified based on comparisons with other organizations

8.1. An organization’s policies, rules, statutes and practices evolve over time. The gaps observed in conducting this study can be addressed pragmatically. The following table represents an initial outline of the main gaps identified. The assignment of “risk categories”,<sup>2</sup> as defined in the IPU Risk Management Framework, published in 2013, is also proposed (see table below, column D).

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	<b>Area</b>	<b>Gaps observed with recommendations</b>	<b>Comments</b>	<b>Risk categories (according to the IPU Risk Management Framework)</b>
1	Governance and Secretariat	Better definitions, including of roles and responsibilities by mandate, are required	Based on the existing statutory texts, it is necessary to inform/educate new parliamentarians about their mandate, particularly during their integration/induction period	Strategic risk and operational risk
2	Secretariat	A specific policy on whistle-blowers, including to protect whistle-blowers and those involved in inquiries (in the absence of a formal internal inquiry structure), should be developed	Some provisions already exist (e.g. the staff code of conduct refers to “Management’s responsibility” (see section 2 B)	Operational risk

<sup>1</sup> See list of acronyms in Annex 1.

<sup>2</sup> Risk categories: Strategic, operational, financial, external/environmental (IPU Risk Management Framework, 2013, p. 5).

3	Secretariat	A systematic review of the policy framework, including shelf life before revision, is good practice	For example, revisiting policies every five years and rating them as “obsolete”, “up-to-date” or “in need of updating”, as the case may be	Operational risk
4	Secretariat	Data protection policy	Standard practice	Operational risk Strategic risk
5	Governance	The induction process and/or kit and/or seminar for new members should be better communicated	It appears appropriate to enable new members to quickly grasp the complexity of IPU agendas through such an induction process and/or kit	Strategic risk
6	Governance	A specific code of conduct for governance is good practice		Strategic risk
7	Governance	A review and alignment of the specifications of the various governance structures is good practice	Study the risk of duplication between, for example, the mandate of the internal audit and the Sub-Committee on Finance	Strategic risk
8	Governance	Systematically declaring a conflict of interest for governance structures is good practice	The conflict of interest aspect could be part of a larger corpus, such as a code of conduct	Strategic risk
9	Governance	A gift policy for both personnel and governance is good practice	The IPU has a gift policy for personnel (see 2012 Secretariat Code of Conduct, p.5). A gift policy for governance could be integrated into a larger corpus, such as a code of conduct for governance. A gift register should be considered.	Strategic risk
10	Governance	The principle of self-assessment is a classic performance standard. A self-assessment system for governance (and all governing bodies) is recommended.	Assessment practices (self-assessment, peer assessment, independent assessment, real-time assessment) vary. In the absence of an assessment system for governance, the first step could be self-assessment.	Strategic risk

11	Governance	The creation of an independent oversight board is good practice (see the recommendations of the UN Joint Inspection Unit (JIU 2019/6)).	The IPU could benefit from such a governance tool (an independent oversight board) to bring together the governance agendas under a single entity (e.g. finance, audit, internal control, ethics).	Strategic risk
12	Governance	Documentation protocols (in the form of technical factsheets or checklists) for meetings of the governing bodies would offer a better service/support to the governance.		Operational risk Strategic risk
13	Governance Secretariat	Protocols for governing bodies	<p>Procedures for reporting on missions, visits and meetings when representing the IPU have not been set out in protocols (for the governance).</p> <p>Decisions on the contents of transition packs for governance roles (incoming and outgoing packs) are lacking.</p> <p>Executive summaries of Executive Committee and Governing Council meetings are already available on the IPU website.</p>	Strategic risk

## 9. Proposed format for a Comprehensive Transparency, Accountability and Openness Strategy

9.1. A comprehensive strategy should consist of both guiding principles and tools with which to apply and monitor the principles (procedures, policies, statutory decisions, etc.). A comprehensive strategy is not an action plan, which sets out specific, measurable objectives (using indicators) to be achieved on a definite timetable and evaluated upon completion.

The IPU Comprehensive Transparency, Accountability and Openness Strategy will seek to finely calibrate understanding of the concepts of transparency, accountability and openness.

9.2. The IPU now has a series of rules, regulations, policies, procedures and practices concerning accountability and openness but may still have lessons to learn from the practices of other, similar-sized organizations in order to improve existing practices.

- 9.3. The policies, procedures, regulations and strategic frameworks described by various organizations comparable to the IPU can be covered by two dimensions of an accountability and transparency framework: (a) standards of conduct and (b) performance standards (see details in Annex 3).

## 10. Recommendations

In light of the main gaps identified (see section 8 of this report) during the desk review and comparative analysis with comparable organizations, and of the key aspects identified during the interviews, the recommendation is to draw up a Comprehensive Transparency, Accountability and Openness Strategy (see section 10.1. below) and to develop and update a series of policies, procedures and committees according to two levels of priority (see section 10.2 below).

### 10.1. Comprehensive Transparency, Accountability and Openness Strategy

It is recommended that the IPU draw up a Comprehensive Transparency, Accountability and Openness Strategy based on existing material, by completing and updating existing standards, policies and procedures.

In light of the expectations and suggestions voiced during the interviews, particularly with the IPU Members, it is recommended that the Comprehensive Transparency, Accountability and Openness Strategy be communicated using narrative and visual formats.

### 10.2. Policies, procedures and committees to develop or update

#### 10.2.1. Priority level 1

- Data protection policy and procedure (governance and Secretariat)
- Collate governance practices in terms of representing the IPU, mission reports, gifts, conflicts of interest, data collection, etc. into a code of conduct (governance)
- Procedure for systematically and regularly reviewing policies and procedures (Secretariat)
- Consider setting up an independent oversight board covering ethical, finance, fraud prevention, procedural compliance and other matters.

#### 10.2.2. Priority level 2

- Review the governance support protocol in light of the digitalization of governance (Secretariat)
- Simplify the IPU Risk Management Framework (Secretariat)
- Develop a self-assessment system for governance and all the governing bodies (governance)
- Establish a specific policy on whistle-blowers (Secretariat)

## 11. Conclusion

- 11.1. Issues of transparency, accountability and openness are being discussed in many organizations and institutions, and take different forms depending on the context and organization. Today's discussions pave the way for specific analyses corresponding to the various contexts.



The publication of this report in the midst of the COVID-19 crisis raises the issue of maintaining and strengthening transparency for example through digital governance.

Furthermore, transparency paves the way, among other things, for the paradigm of hyper-transparency, with its pros (in terms of justice, fairness, etc.) and its risks (in terms of costs, bureaucratization of procedures, etc.).

As for accountability, it is certainly highly codified (in statutes, codes of conduct, etc.) and opens up discussions about ethical issues, among others.

Lastly, the issue of openness leads to discussions about inclusiveness, participation and cocreation.

11.2. The IPU already has a solid foundation of practices, policies, standards and procedures leading to greater transparency, accountability and openness. This study has demonstrated the IPU's commitment to doing what is required to update them.

11.3. This report sets out: an in-depth study of the issue raised as well as confirmation – during and after the 141st IPU Assembly in Belgrade in October 2019 – of the validity of the scope of the study as well as the gaps identified (see interim report of 5 October 2019).

This so-called “final” report was presented to the sponsoring organization on 31 March 2020.

The author of the report would like to thank the IPU for entrusting this task to her, and for the room created for consultation, with both members of the governing bodies and personnel based in Geneva and New York.

## 12. Annex 1: List of acronyms

GF	Global Fund
HCR	Office of the High Commissioner for Refugees
ICRC	International Committee of the Red Cross
IFRC	International Federation of Red Cross and Red Crescent Societies
ILO	International Labour Office
IPU	Inter-Parliamentary Union
IUCN	International Union for Conservation of Nature
OSCE	Organization for Security and Co-operation in Europe
OWT	One World Trust
UN	United Nations
WIPO	World Intellectual Property Organization

## 13. Annex 2: Bibliography

### 13.1. List 1: IPU documents listed in the Specifications (in chronological order)

- Code of conduct for IPU personnel (IPU, 2012)
- Fraud and corruption prevention and control policy (IPU, 2012)
- Staff Regulations (IPU, 14.04.2014)
- Financial Regulations (IPU, v.18, 31.12.2018)
- Risk Management Framework (IPU, 2013)
- Guidelines relating to voluntary contributions to the IPU (IPU, 23.03.2016)
- Gender mainstreaming strategy (IPU, 07.10.2013)
- Common principles for support to parliaments (IPU, 2014)
- Monitoring and evaluation strategy (subject listed but document still in preparation and not available at the time of this writing)
- Carbon offsetting arrangements (see consolidated budget 2019, p. 7)
- Accessibility policy (IPU, 14.10.2018)
- Accounting policies and procedures manual (IPU, 2018)
- Staff performance evaluation form (IPU, 2016)
- Programme results evaluation form, preliminary version (IPU, 2019)
- Parliament and democracy in the 21<sup>st</sup> century: Guide to good practices (IPU, 2006)

### 13.2. List 2: IPU Documents mentioned during the interviews or identified during the desk review (in chronological order)

- Agreement between the Swiss Federal Council and the IPU on resolving the organization's legal status in Switzerland (1971)
- Evaluating parliament. Self-assessment tool for parliaments (IPU, 2008)
- Strategy 2017–2021 (IPU, 2016)
- Annual Report 2017 (IPU, 2017)
- Rules and practices of the Committee on the Human Rights of Parliamentarians (IPU, 2018)
- Annual Report 2018–2019 (IPU 2019)
- Freedom of expression for parliaments and parliamentarians: Importance and perimeter of protection. Guide for parliamentarians N° 28 (IPU, 2018)
- World e-Parliament Report 2018 (IPU, 2018)
- Vision of the President of the IPU for the Organization (IPU, 2 February 2018)
- Report of the President of the 139th Assembly of the IPU and related meetings (4 October 2018)

- Activity report of the President of the IPU – Evaluating the first half of the 2017–2019 biennium based on the activities conducted (IPU, 2019)
- Financial results 2018. Financial report and audited financial statements (IPU, 8 March 2019)

### 13.3. List 3: Other relevant documents not published by the IPU

- Parliaments, governance and accountability (ODI, 2007)
- Strengthening parliamentary accountability, citizen engagement and access to information: A global survey of parliamentary monitoring organizations (National Democratic Institute and World Bank Institute, 2011);
- Background study: Professional and ethical standards for parliamentarians (OSCE, ODHIR, 2012)
- Declaration on parliamentary openness (OpeningParliament.org, 2012)
- Managing conflicts of interest: A guide for charity board members (Australian Government, Australian Charities and Not-for-profits Commission, 2015)

### 13.4. List 4: Documents on the accountability frameworks of other organizations

- 13.4.1. International Labour Office (ILO)
  - Ethics in the Office (ILO, 2009)
  - ILO accountability framework: Principal standards and mechanisms (ILO, 2010)
  - Ethics Office (ILO, 2011)
  - Anti-fraud and anti-corruption policy (ILO, 2017)
- 13.4.2. International Committee of the Red Cross (ICRC)
  - Accountability to affected populations. ICRC institutional framework (ICRC, 2017)
- 13.4.3. International Federation of Red Cross and Red Crescent Societies (IFRC)
  - Staff code of conduct (IFRC, 2007)
  - Fraud and corruption prevention and control policy (IFRC, 2012)
  - PMER, pocket guide (IFRC, 2012)
  - Accountability and transparency plan (IFRC, 2014)
  - Integrity and respect for provisions (IFRC, 2017)
  - Functions of the Office of Internal Audits and Investigations, Webpage (IFRC, 2017)
  - Performance and accountability, Webpage (IFRC, 2017)
  - Transparency and accountability, Webpage (IFRC, 2017)
- 13.4.4. Zewo Foundation
  - The 21 Zewo standards (Zewo Foundation, 2016)
- 13.4.5. Global Fund to fight AIDS, tuberculosis and malaria (GF)
  - Framework document (Global Fund, 2001)
  - Documents policy (Global Fund, 2007)
  - Policy for the disclosure of reports issued by the Office of the Inspector General (Global Fund, 2014)
  - Office of the Inspector General, Annual Report 2018 (Global Fund, 2018)
- 13.4.6. Office of the High Commissioner for Refugees (HCR)
  - Strategic framework for the prevention of fraud and corruption (HCR, 2013)
- 13.4.7. United Nations (UN)
  - Standards for the conduct of the international civil service (UN, 2013)

- 13.4.8. One World Trust (OWT)
  - Power without accountability (OWT, 2003)
  - Effective accountability (OWT, 2012)
- 13.4.9. World Intellectual Property Organization (WIPO)
  - Investigation procedures manual (WIPO, 2010)
  - Risk tolerance statement (WIPO, 2019)
- 13.4.10. OXFAM
  - Committing to change, protecting people. Toward a more accountable Oxfam. Final report. Independent Commission on Sexual Misconduct, Accountability and Culture (June 2019)
- 13.4.11. International Union for Conservation of Nature (IUCN)
  - IUCN policy to combat fraud (IUCN, 2014)
  - IUCN monitoring and evaluation policy (IUCN, 2013)
  - Secretariat code of conduct and ethics (IUCN, 2013)
  - Code of conduct for IUCN counsellors (UICB, 2018)

## 14. Annex 3: Standards of conduct and performance standards

### 14.1. Standards of conduct: a few examples

- Strategic framework defining roles and responsibilities
- Code of conduct and ethics for personnel
- Code of conduct and ethics for governance
- Fraud and corruption prevention and control policy
- Whistle-blower and investigator protection policy
- Warning systems and principles (internal or independent)
- Gift policy (for personnel; for governance)
- Policy on conflicts of interest (especially for procurement personnel and for governance)
- Financial rules and regulations
- Internal representation letter (narrative version; question-by-question version)
- Procurement manual
- Policies and procedures management and updating system
- Role of internal audits with respect to control systems
- Role of external audits with respect to control systems
- Role of investigation with respect to control systems
- Governance oversight framework (e.g. independent oversight and advisory board)
- Transparency policy (criteria for the publication of data, reports, evaluations and audits)
- Data protection policy
- Carbon footprint policy
- Risk management policy (risk mapping, risk registry, etc.)
- Lines of defence
- Continuity planning

### 14.2. Performance standards: a few examples

- Programme management and evaluation principles
- Personnel evaluation and management principles
- Governance management and evaluation principles
- Principles for managing and evaluating statutory organs