Digital Policy Alert

Accountability in International AI Frameworks

Nils Deeg

November 2026

An initiative of the
St.Gallen Endowment
for Prosperity through Trade

Accountability in International AI Frameworks

Our text-level analysis of nine international AI frameworks shows that accountability is found across six of the nine frameworks. Accountability is absent from the UN General Assembly resolution and both the G7 Principles and Code of Conduct. A total of 17 provisions address accountability, with various degrees of focus and actionability.

- 10 provisions focus on accountability as the core concern, while seven provisions only touch upon accountability tangentially.
- 12 provisions across six frameworks provide actionable measures to establish accountability. Five provisions address accountability in non-actionable language.
- The Joint Declaration has the most overall provisions on accountability (5), while the UNESCO Recommendation has the most core provisions (3). The UNESCO Recommendation, along with the ASEAN Guide, also has the most actionable provisions (3 each).

We now outline the prevalence, focus, and actionability of relevant provisions in each international framework, before summarising their language.

OECD AI Principles

One OECD AI Principle addresses accountability. Principle 1.5 (Accountability) covers it as core concern and is actionable. Paragraph (a) calls for AI actors to be accountable for the proper functioning of AI systems and for respecting the OECD principles, "based on their roles, the context" and the state of the art. Paragraphs (b) and (c) name traceability and systematic risk management as possible mechanisms, though these are covered more fully in the transparency and safety sections.

Council of Europe Framework Convention

Three Convention Articles address accountability. Articles 9 and 14 are core, while Article 15 is tangential. Only Article 14 is actionable. The Convention is the only instrument examined that contains "shall" obligations. These bind Parties rather than AI actors directly.

Two articles take accountability as their core concern:

- Article 9, on accountability and responsibility, requires Parties to adopt measures "to ensure accountability and responsibility" for adverse impacts on human rights, democracy and the rule of law. It identifies no specific mechanism to achieve this and is therefore non-actionable.
- Article 14, on remedies, is actionable. The Article requires accessible and effective remedies for human rights violations resulting from AI systems, including by providing for the effective possibility to lodge a complaint with competent authorities.

Article 15, on procedural safeguards, is tangential and non-actionable, since it requires effective procedural guarantees, safeguards and rights only in general terms.

ASEAN Guide on AI Governance and Ethics

Three provisions in the ASEAN Guide relate to accountability. It is the core concern of one provision and tangential to two. All three are actionable. The Guide is addressed to deployers and developers and concentrates on allocating responsibility within and between organisations.

Principle 6, on accountability and integrity, is the core provision. It states that deployers "should be accountable for decisions made by AI systems" and for compliance with applicable laws and AI ethics. It defines AI actors as any natural or legal person involved in at least one stage of the AI lifecycle; it is the only provision in the dataset to define AI actors. It suggests that organisations adopt clear reporting structures setting out roles and responsibilities across the lifecycle. Responsible individuals should take mitigating action after a malfunction or misuse, and errors or unethical outcomes should be documented and corrected. It is the only provision in the dataset to place accountability for AI decisions specifically on deployers.

In the two tangential provisions, accountability serves other objectives:

- The guidance on project governance suggests that roles and responsibilities be clearly defined "with the accompanying accountability mechanisms" before a project progresses. It also suggests that deployers should take steps to resolve or mitigate potential non-compliance by third-party developers or vendors.
- Section 4, on stakeholder interaction and communication, suggests that deployers may contractually oblige developers to provide relevant information on data, model development and safeguards, distributing obligations along the value chain.

ASEAN Expanded Guide on AI Governance and Ethics – Generative AI

The Expanded Guide on Generative AI builds on the 2024 Guide, adapting its underlying principles to the generative AI context. Two provisions feature accountability as a core concern while naming actionable measures.

Like the 2024 Guide, Section 1.3 of the Expanded Guide names accountability and integrity as a principle. It mentions that control of generative AI may shift between deployers, developers and users across "multiple layers in the tech stack", which affects how responsibility is shared. It calls for "clear, adaptable terms and conditions" to manage accountability as systems evolve.

Section 3.1 on Accountability states that developers, cloud service providers, deployers, and users have a shared responsibility for ethical AI use, transparency, and trust, and suggests shared responsibility frameworks as a possible way for determining accountability.

UNESCO Recommendation on the Ethics of AI

Three provisions are focused on accountability: all three are core, and all are actionable.

Two principles take accountability as their core concern:

- The principle 'Human oversight and determination' (paragraphs 35 and 36) calls on Member States to ensure that ethical and legal responsibility for any stage of the AI lifecycle, and in

cases of remedy, can always be attributed to physical persons or existing legal entities (paragraph 35). It adds that AI "can never replace ultimate human responsibility and accountability" (paragraph 36).
- The principle 'Responsibility and accountability' (paragraphs 42 and 43) states that ethical responsibility and liability for decisions and actions based on AI should always be attributable to AI actors according to their role in the lifecycle (paragraph 42). It calls for oversight, impact assessment, audit and due diligence mechanisms, "including whistle-blowers' protection", to ensure accountability (paragraph 43). It is the only provision in the dataset to mention whistle-blower protection.

Policy Area 2, on ethical governance and stewardship, is also core. It is the only provision in the dataset to address responsibility, liability and oversight institutions together:

- Member States should ensure that governance mechanisms include the possibility of mitigation and redress across borders (paragraph 54).
- Member States should ensure that harms caused through AI systems are investigated and redressed, through strong enforcement mechanisms, remedial actions and remediation by companies, and should strengthen their institutional capacities to this end (paragraph 55).
- Member States should develop regulatory frameworks for accountability and responsibility, and liability frameworks where necessary. Ultimate responsibility should lie with natural or legal persons, and "AI systems should not be given legal personality themselves" (paragraph 68). It is the only provision in the dataset to rule out legal personality for AI.

Joint Declaration on AI, Freedom of Expression and Media Freedom

Five provisions address accountability, one as a core concern and four tangentially. Two of the five are actionable. The Declaration addresses states, companies, financial institutions and investors, as well as journalists and media actors.

Principle 6, on transparency, accountability and effective remedies, is the core provision but non-actionable. It names accountability, including effective remedies, as a key principle, but the only measure it specifies, meaningful information and access to data, concerns transparency.

Out of the four tangential provisions:

- The section on journalists and media actors calls on them to identify someone in the organisation who is "clearly accountable" for the implementation and outcomes of AI systems ((a)). It is the only provision in the dataset to call for designating a single accountable person.
- The section addressed to the private sector calls on companies to comply with liability regimes at local, regional and international levels ((j)), as well as ensuring the availability of effective remedies for freedom of expression ((h)).
- Principle 2, on a pluralistic information environment, names regulation to ensure transparency and accountability only in general terms, and is therefore non-actionable.
- The section on state regulation mentions accountability by calling on states to "establish robust institutions for oversight and accountability of AI" ((b)), as well as calling for transparency requirements that help "attribute liability, and provide for effective remedies" ((a)(iii)). It does not suggest specific actionable measures with regard to accountability.

Digital Policy Alert

Contact
Written by Nils Deeg
Please send questions and suggestions to nils.deeg@sgept.org

The independent Digital Policy Alert is a pillar of the Swiss-based
St. Gallen Endowment for Prosperity Through Trade

St.Gallen Endowment
for Prosperity through Trade