

An accountability evaluation for the International Food & Beverage Alliance's Global Policy on Marketing Communications to Children to reduce obesity: A narrative review to inform policy

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Summary

United Nations (UN) organizations have urged governments to restrict the marketing of unhealthy food and nonalcoholic beverage products to children. This study conducted an accountability evaluation for the International Food & Beverage Alliance's (IFBA's) Global Policy on Marketing Communications to Children (Global Policy) compared with UN and other best-practice recommendations. We used the National Academy of Medicine's LEAD (ie, locate, evaluate, assemble evidence to inform decisions) framework to identify evidence (January 2004 to October 2018). We assigned a progress score (ie, none, limited, some, extensive) for five accountability steps. No progress was made to appoint an empowered body to evaluate IFBA's Global Policy. IFBA and the Access to Nutrition Foundation made some progress to take and share the account. Diverse actors made no progress to hold IFBA to account for nonadherence or to strengthen accountability structures for future compliance. IFBA could strengthen its Global Policy to align with best practices. UN organizations and other stakeholders should encourage IFBA firms to restrict the marketing of unhealthy foods and beverages to reduce children's obesity risk. This evaluation is relevant to all firms and industry associations that market products to children that undermine their diet and health.

KEYWORDS

Access to Nutrition Index, accountability, children, International Food & Beverage Alliance, responsible food and beverage marketing

"We do not advertise to children under 12, and members that do—only promote better-for-you products."
International Food & Beverage Alliance, 2018

1 | INTRODUCTION

Transnational food and beverage firms have a powerful influence on young people's diet quality and future health wielded through the

commercial determinants of health.¹ The globalized food system has enabled companies to market processed food and beverage products high in fats (ie, saturated and *trans* fats), free sugars, and sodium (HFSS) associated with poor diet quality.^{2,3} These marketing practices have promoted unhealthy food environments, obesity, and diet-related non-communicable diseases (NCD) worldwide.⁴⁻⁶ Transnational companies have used integrated marketing communications, including strategies and techniques across media platforms and diverse settings, to influence children's preferences for and consumption of HFSS food and beverage products that undermine their diet quality and health (Figure 1).⁷⁻¹⁰

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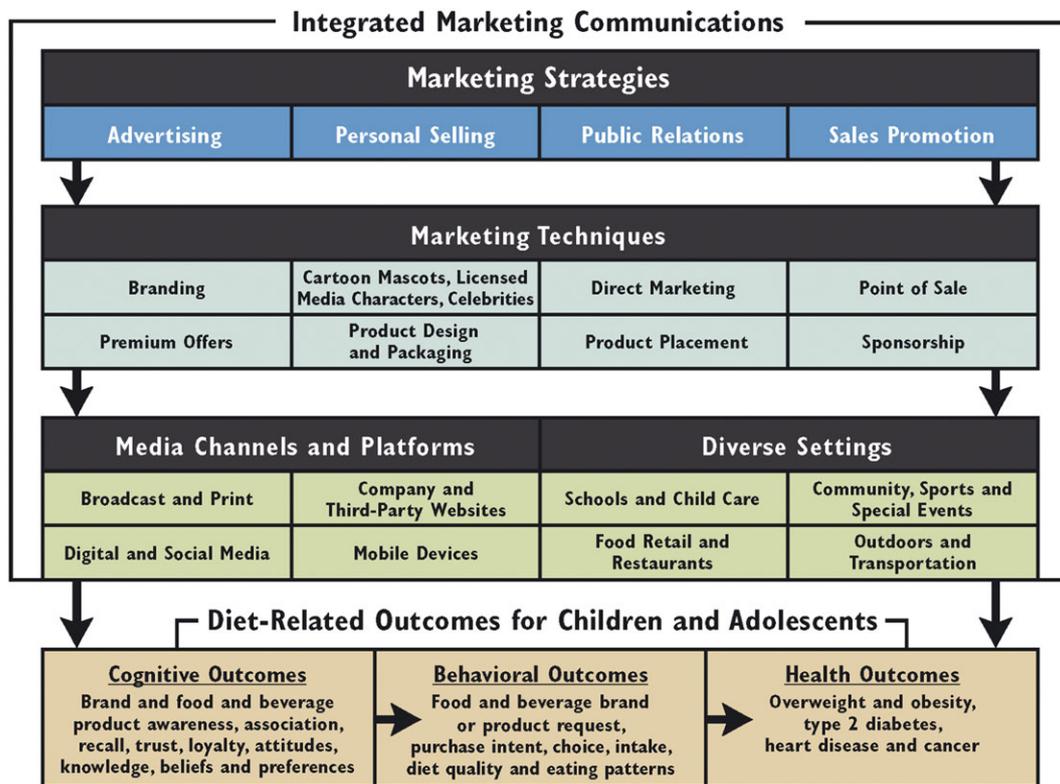


FIGURE 1 Integrated marketing communications: strategies, techniques, channels and platforms, and diverse settings used by food, beverage, restaurant, and entertainment companies to market-branded food and beverage products to children. Sources: References 7-10 [Colour figure can be viewed at wileyonlinelibrary.com]

In 2004, the WHO Global Strategy on Diet, Physical Activity, and Health encouraged governments to work with nonstate actors, including the private sector, to address unhealthy food marketing to children.¹¹ In May 2010, 193 Member States at the Sixty-third World Health Assembly endorsed Resolution WHA63.14 to restrict the marketing of HFSS foods and nonalcoholic beverages to children worldwide.¹² Between 2010 and 2012, the WHO released policy recommendations for Member States to implement Resolution WHA 63.14 and for other nonstate actors to support them,¹³ and an evaluation framework for Member States to evaluate pledges made by food and beverage firms.¹⁴

The WHO NCD Action Plan 2013-2020 included indicators for Member States to halt overweight and obesity among adolescents through age 18 years, and to restrict the marketing of HFSS food and beverage products to children.¹⁵

Between 2010 and 2016, national governments made limited progress to restrict HFSS food and beverage products to children globally.¹⁶ By 2018, only 63 Member States that had endorsed Resolution WHA63.14 had adopted or implemented a national policy to restrict the marketing of HFSS food and beverage products to children.¹⁷ The WHO Regional Office for Europe documented that only half of the 53 European countries took steps to restrict HFSS food and beverage product marketing to children; most countries favored industry self-regulatory programs; only a few countries adopted legally binding rules for selective media; and many countries reported taking no action.¹⁸ The WHO Regional Office for the Eastern Mediterranean

similarly documented that only a small proportion of countries adopted government regulation for this issue.¹⁹

Public concern about the contribution of HFSS food and beverage marketing to global obesity and diet-related NCDs^{7,12} led individual companies and industry alliances, coalitions, and trade associations to make voluntary commitments through national, regional, and global programs to engage in more responsible food and beverage marketing practices that aligned with health dietary guidelines.¹⁶ In 2008, eight transnational firms formed the International Food & Beverage Alliance (IFBA) that pledged to support the WHO's 2004 Global Strategy on Diet, Physical Activity, and Health.^{11,20} IFBA's five global commitments addressed product formulation and innovation, sharing nutrition information, promoting healthy lifestyles, public-private partnerships, and responsible marketing to children. In 2009, IFBA firms adopted a Global Policy on Marketing Communications to Children (hereafter called Global Policy) and released a 10-year progress report in 2018.²¹ No published study has evaluated the comprehensiveness of the IFBA's Global Policy compared with best-practice recommendations issued by United Nations (UN) System organizations and other expert bodies to restrict HFSS food and beverage marketing to children from birth up to age 18 years.

1.1 | Study Purpose and Justification

Industry actors often frame HFSS food and beverage marketing as an issue of responsibility instead of accountability, although these are

distinct concepts.²² Responsibility involves using moral judgment to act in an ethically appropriate manner. Accountability requires a relationship between an actor and a forum that can be composed of many stakeholders; the actor must justify actions or conduct; the forum is empowered to pass judgment; and the actor may face consequences.^{22,23}

The purpose of this paper was to conduct an accountability evaluation for the IFBA's Global Policy and marketing practices targeted to children, by comparing the Global Policy alignment with the 2010 Resolution WHA63.14 and best-practice recommendations. We adapted an accountability evaluation framework²³ previously used for global obesity.²⁴ A detailed review of accountability processes and actors is beyond the scope of this paper and discussed elsewhere.²³ We used the findings from this evaluation to suggest actions that IFBA could take, supported by other actors, to strengthen their Global Policy and ensure that their marketing practices will protect children from unhealthy food and beverage product marketing.

This evaluation focused on IFBA firms rather than the entire transnational food and beverage industry actors for several reasons. First, IFBA is a formal alliance whose firms operate voluntary self-regulatory programs at national, regional and global levels with limited or no government oversight.²¹ Second, IFBA firms represent the largest food and nonalcoholic beverage companies globally, and their policies and corporate practices are highly influential on global food systems that are likely to influence smaller firms and industry sectors. Third, IFBA firms are collectively a powerful commercial influence on children's diet, health, and well-being.^{1,16} Finally, escalating public concern about corporate impunity—the exemption of firms from financial penalties for the injurious consequences of marketplace actions that adversely affect children's health—requires an accountability evaluation to develop any remedial policies and actions to protect children from these corporate practices.²³ This evaluation explored the strengths and weaknesses of IFBA's Global Policy and the compliance and auditing of IFBA activities by other actors. The results may be applicable to other industry actors who market products to children that undermine their diet and health.

2 | METHODS

This narrative review examined four research questions (RQ) to identify evidence used in the accountability evaluation for IFBA firms' adherence to the Global Policy.

RQ1: What are the business profiles and global reach of the IFBA firms?

RQ2: What are the best-practice recommendations issued by the UN, WHO, and other authoritative bodies to restrict HFSS food and beverage product marketing to children?

RQ3: What progress had UN organizations and other actors made to appoint an independent and empowered body to establish and use performance metrics to evaluate IFBA's Global Policy compared with the best-practice recommendations?

RQ4: What actions could IFBA firms and other actors take to align the Global Policy with best-practice recommendations to support a healthy diet and healthy food environments for children up to age 18 years?

The accountability framework used has five steps (Figure 2). Step one involves the appointment of an independent and empowered group by an authoritative body to establish goals, objectives, and performance metrics for an actor and a governance process to determine progress made toward steps two to five. Step two involves taking the account (assessment) based on all relevant evidence. Step three involves sharing the account (communication) to relevant actors. Step four involves holding to account (enforcement). Step five involves responding to the account (improvements) to accountability structure for an empowered body to take future actions.^{23,24}

RQ1 and RQ2 provide relevant background information to inform the accountability evaluation. RQ3 addresses steps 1 to 3 in the accountability evaluation framework (ie, establishing performance metrics and outcomes, assessment, and communication). RQ4 addresses steps 4 to 5 of the accountability evaluation (enforcement and improvements). Table 1 describes the search strategy, based on the National Academy of Medicine's LEAD (ie, *locate, evaluate, and assemble evidence to inform decisions*) framework,²⁵ used to identify, analyze, and synthesize evidence published between 1 January 2004 and 31 October 2018. An expert consensus committee developed the LEAD framework to combine quantitative and qualitative evidence to inform policymakers' decisions about population health challenges.²⁵

We searched four English-language electronic databases (ie, Academic Search Premier, CINAHL, Google Scholar, and PubMed) for peer-reviewed articles and used Google search engines to identify websites where we accessed grey-literature documents and media releases issued by UN organizations, private and corporate foundations, individual food and beverage firms, and civil society organizations. Search terms included "International Food and Beverage Alliance" or International Food & Beverage Alliance or "IFBA" (MeSH terms); AND each participating company (ie, *Coca-Cola Company, Danone, Ferrero International, General Mills, Grupo Bimbo, Kellogg Company, Kraft and/or Mondelez International, Mars Inc., McDonald's Corporation, Nestle, PepsiCo, and Unilever*) (all fields). Studies or reports were included if they addressed one or more of the RQs. We excluded non-English language documents and general industry self-regulatory program documents unrelated to IFBA firms.

The lead investigator (V.I.K.) compiled the evidence into a table reviewed independently by two coinvestigators (S.R.G.P. and G.S.), and inconsistencies or differences in the interpretation were reconciled. Evidence selection was based on six qualitative research criteria²⁶ including data relevance, research design quality, professional judgment, contextual relevance, credibility by data verification, and investigator and data triangulation. We used the entire body of evidence to evaluate IFBA firms' progress to restrict the marketing of HFSS food and beverage products to children and engage in responsible marketing used in an accountability framework.²³

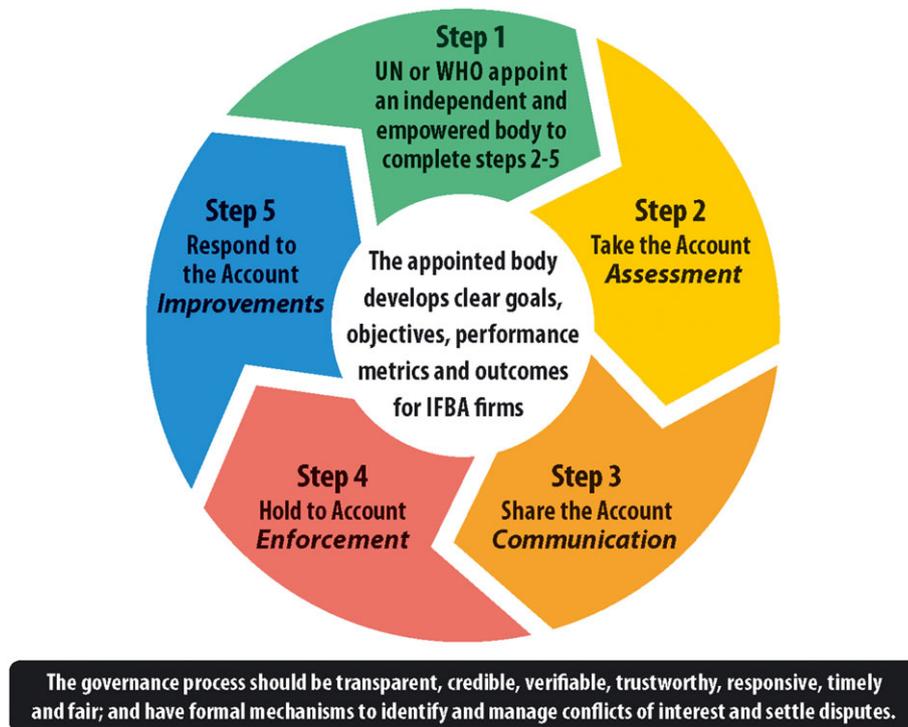


FIGURE 2 Accountability framework used to evaluate the IFBA Global Policy and practices to support resolution WHA63.14 to restrict HFSS food and beverage marketing to children globally. Source: Adapted from Reference 23 [Colour figure can be viewed at wileyonlinelibrary.com]

The first step of the accountability framework to evaluate IFBA's Global Policy is to appoint or designate an independent and empowered body to develop goals, specific, measurable, achievable, realistic and time-bound (SMART) objectives, and performance metrics to assess the quality of IFBA's Global Policy, and the extent to which IFBA's marketing activities comply with best-practice recommendations. The empowered body should then develop governance processes for state and nonstate actors. Steps two through five involve the empowered body taking, sharing, holding, and responding to the account of IFBA's Global Policy²³ (Figure 2). Due to the qualitative nature of the evidence and lack of existing metrics to assess IFBA's progress, the three coinvestigators reviewed the evidence independently, before assigning to each step a progress score (ie, *none, limited, some, and extensive*). The criteria used to give a progress score included transparency and voluntary reporting to external bodies, timeliness and comprehensiveness of information provided, and alignment of actions with best-practice recommendations. We used the results to inform suggested actions, based on a review of UN System and other expert body documents, which explicitly recommended that industry actors restrict the marketing of HFSS products to children through age 18 years.

3 | RESULTS

Table S1 provides the evidence for this evaluation that includes a description of the IFBA firms' business profiles and relevant documents used to justify the progress score assigned for each step. We

describe the evidence obtained as a narrative review for RQs 1 to 4 and the steps 1 to 5 of the accountability framework.

RQ1: Business profile and global reach of IFBA firms

Eight transnational food and beverage manufacturers formed IFBA in 2008. By 2011, 10 IFBA food manufacturers accounted for 15.2% of packaged food and beverage sales in 10 countries.²⁷ By 2016, 12 IFBA firms reported a combined annual revenue of US\$410 billion dollars.²⁸ Table 2 provides a profile of the IFBA firms, based on a review of each company's corporate website and most recent annual report. It describes each firm's corporate headquarters, estimated 2017 food and beverage sales,^{29,30} the number of countries where IFBA firms operate, and UN Global Compact membership. Seven IFBA firms have corporate headquarters in the United States (US), four in Europe, and one in Mexico. Nine IFBA firms operated businesses in 100 to 200 countries during 2017 to 2018. The estimated 2017 food and beverage sales was US\$369.4 billion dollars, ranging from US\$11.3 billion (Ferrero) dollars to US\$79.7 billion (Nestle SA) dollars. Ten IFBA firms participate in the UNGC, except McDonald's and Mondelez International³¹ (Table 2).

RQ2: Best-practice recommendations to restrict HFSS food and beverage products

3.1 | Protecting children's health and well-being

Over the review period, several actors had issued recommendations for nonstate actors to either engage in responsible food and beverage

TABLE 1 Methodology used to identify, categorize, and analyze evidence for the IFBA accountability evaluation

The National Academy of Medicine's LEAD principles (ie, *locate*, *evaluate*, and *assemble* evidence to inform *decisions*) was used for the search strategy described below between 1 January 2004 and 31 October 2018.

Search terms

"International Food and Beverage Alliance" or International Food & Beverage Alliance or "IFBA" (MeSH terms); AND each participating companies (ie, *Coca-Cola Company*, *Danone*, *Ferrero International*, *General Mills*, *Grupo Bimbo*, *Kellogg Company*, *Kraft and/or Mondelez International*, *Mars Inc.*, *McDonald's Corporation*, *Nestle*, *PepsiCo*, and *Unilever*) (all fields).

Research questions (RQ) for the review period

RQ1: What are the business profiles and global reach of the IFBA firms?

RQ2: What are the best-practice recommendations issued by the UN, WHO, and other authoritative bodies to restrict HFSS food and beverage product marketing to children?

RQ3: What progress had the United Nations (UN) organizations and other actors made to appoint an independent and empowered body to establish and use performance metrics to evaluate IFBA's Global Policy compared with the best-practice recommendations?

RQ4: What actions could IFBA firms and other actors take to align the Global Policy with best-practice recommendations to support a healthy diet and healthy food environments for children up to age 18 years?

Inclusion criteria

- Published studies or grey-literature reports, websites, or media releases that addressed one or more of the four research questions.

Exclusion criteria

- Commentaries that mentioned IFBA but provided no verifiable or substantiating evidence for findings.
- General studies about the effectiveness of industry self-regulatory programs unrelated to the research questions.

Evidence selection

Six *qualitative-research criteria* (ie, data relevance, research-design quality, professional judgment, contextual relevance, credibility by data verification, and investigator and data triangulation) to assess convergence of the evidence.

LOCATE evidence

A literature review was conducted between 1 January 2004 and 31 October 2018 of the following sources:

- Four English-language electronic databases (ie, Academic Search Premier, CINAHL, Google Scholar, and PubMed).
- Internet browsers (ie, Google and Internet Explorer) to identify websites for grey-literature reports and other documents issued by UN organizations, private and corporate foundations, industry trade associations, individual food and beverage firms, and civil society organizations relevant to the research questions.

EVALUATE evidence

Four English-language electronic databases (ie, Academic Search Premier, CINAHL, Google Scholar, and PubMed) were searched.

The investigators selected and categorized the sources into an evidence table that included

- Primary author, year, and reference number
- Study design or report description
- Major findings and conclusions

The three coinvestigators, who independently reviewed and assigned a progress score, considered all available evidence (ie, *none*, *limited*, *some*, and *extensive*) based on three criteria: (a) transparency and voluntary reporting to external bodies, (b) timeliness and comprehensiveness of information provided, and (c) alignment of actions with best-practice recommendations.

ASSEMBLE evidence

Investigators analyzed evidence using a five-step accountability framework that included five steps:

1. WHO or UN appoint an independent and empowered body to evaluate IFBA Global Policy and marketing practices aligned with the 2010 Resolution WHA63.14 to restrict HFSS food and beverage marketing to children globally.
2. Take the account (assessment)
3. Share the account (communication)
4. Hold to account (enforcement)
5. Respond to the account (improvements)

Inform DECISIONS

Six priority actions with SMART performance metrics are suggested for IFBA and other actors or stakeholders based on the best-practice recommendations issued by the authoritative bodies listed below.

- UN System organizations including the WHO, UNCRC, UNGC, UNICEF, and the UN Committee on the Rights of the Child
- ATNF and the US expert panels

TABLE 2 Profile of IFBA members: corporate headquarters, 2017 food and beverage sales, number of countries where the firm operates, and UN Global Compact membership

Firm or Company	Headquarters (City, State, Country)	Estimated 2017 Food and Beverage Sales, US Billion Dollars	# Countries Where Firm Operates, 2017-2018	UNGC Membership (Y/N) Date Joined
The Coca-Cola Company ^a	Atlanta, Georgia, USA	\$41.9 billion	>200	Y 14 Mar 2006
Danone	Paris, France	\$24.1 billion	>120	Y 27 Feb 2003
Ferrero International	Alba, Italy	\$11.3 billion	55	Y 6 Dec 2011
General Mills Inc. ^a	Golden Valley, Minnesota, USA	\$16.6 billion	>100	Y 16 Apr 2008
Grupo Bimbo	Mexico City, Mexico	\$14.0 billion	>20	Y 10 Dec 2014
Kellogg Company ^a	Battle Creek, Michigan, USA	\$13.0 billion	>180	Y 10 Jun 2016
Mars Incorporated ^a	McLean, Virginia, USA	\$33.0 billion	78	Y 9 July 2015
McDonald's Corporation	Oak Brook, Illinois, USA	\$22.3 billion	>100	N
Mondelez International ^b (Kraft Heinz Company) ^a	Deerfield, Illinois, USA (Chicago, Illinois, USA)	\$25.9 billion (\$26.4 billion)	160	N (N)
Nestle SA ^a	Vevey, Switzerland	\$79.7 billion	194	Y 20 Feb 2001
PepsiCo, Inc. ^a	Purchase and Valhalla, New York, USA	\$62.8 billion	>200	Y 11 Nov 2008
Unilever ^a	Rotterdam, Netherlands and London, United Kingdom	\$24.8 billion	190	Y 26 July 2000

Sources: references 21,27-31

^aOriginal eight IFBA member companies in 2008.

^bIn August 2011, Kraft Foods (an original IFBA member) announced that it would divide into two publicly traded companies. In October 2012, the company changed its name to Mondelez International to market snack foods and confectionery products. The second company, Kraft Foods Group, merged with the H.J. Heinz Company in July 2015 and was renamed The Kraft-Heinz Company that currently markets grocery food and beverage products.

marketing, or to restrict unhealthy food and beverage marketing not consistent with a healthy diet. Below, we summarize best-practice recommendations chronologically issued by UN System organizations, expert groups, civil society organizations, and industry associations.

Between 2004 and 2010, the WHO released several reports on the links between HFSS food and beverage marketing and obesity and NCDs for children.^{11,12} In May 2010, 193 Member States endorsed a set of recommendations to restrict the marketing of unhealthy food and nonalcoholic beverage products to children at the Sixty-third World Health Assembly meeting through Resolution WHA63.14.^{12,13} In 2012, the WHO released a monitoring and evaluation framework for Member States to implement the 2010 WHO recommendations to achieve Resolution WHA63.14.¹⁴ This framework encouraged the collection and analysis of data on the voluntary pledges of transnational food and beverage firms for children's exposure to, and the power of, food and beverage marketing for television advertising, digital and social media marketing, schools, point of sale, and outdoor venues (Figure 1).¹⁴

Between 2008 and 2012, three international initiatives engaged stakeholders to develop international guidelines to restrict HFSS food and beverage marketing and promote responsible marketing to children. These initiatives included the International Obesity Task Force that published the Sydney Principles in 2008³²; European Commission that funded guidelines developed through the Stanmark Project 2010 to 2011³³; and the Access to Nutrition Foundation (ATNF), an independent nonprofit organization, which developed the

Access to Nutrition Index (ATNI) with an advisory board and extensive multistakeholder consultation process between 2010 and 2012.³⁴ The ATNF also implemented three global ATNI monitoring reports³⁵⁻³⁷ that summarized both the best-practice recommendations as these evolved, the self-reported nutrition-related policies and commitments for leading transnational food and beverage manufacturers between 2013 and 2018. One of the seven focus areas was responsible marketing to children. ATNF served as a de facto external body that examined accountability for major IFBA firms during this period.

In 2006, an expert committee of the US National Academy of Medicine issued recommendations for food and beverage firms to use their extensive power, reach, and resources to market healthy foods and beverages to children.³⁸ In 2015, the Healthy Eating Research expert panel released several recommendations for industry to engage in responsible marketing to children.³⁹ Seven of the 12 IFBA firms have US corporate headquarters and could have implemented these expert recommendations in IFBA's Global Policy in countries where these firms operated.

Finally, two international industry bodies—the International Chamber of Commerce (ICC) in 2012⁴⁰ and the World Federation of Advertisers and Consumer Goods Forum in 2016⁴¹—released guidelines for child-directed advertising and child-targeted media and marketing channels to reduce children's exposure to HFSS food and beverage product marketing. The ICC updated their voluntary Code in 2018 to cover relevant marketing communications practices applied to children and teens up to age 17 years.⁴²

3.2 | Protecting children's rights

The UN Convention on the Rights of the Child (UNCRC) is a legally binding international treaty that has compelled national governments to recognize and respect the inherent right of every child, from birth up to 18 years, to have access to an adequate and nutritious diet to promote optimal health and physical well-being.⁴³ By 2018, 196 Member States had ratified the UNCRC,⁴⁴ which entails policymakers translating the UNCRC principles into national legislation and laws, and holding nonstate actors accountable for respecting and promoting children's rights.

The UN Global Compact recommends 10 principles that many businesses use to guide their corporate practices. The first two principles state that “businesses should support and protect international human rights, and should ensure that they are not complicit in human rights abuses.”⁴⁵ By 2011, the UN had issued Guiding Principles on Business and Human Rights that urged governments to hold businesses accountable using the “protect, respect, and remedy” framework.⁴⁶

In 2012, UN Children's Fund (UNICEF), the UN Global Compact, and Save the Children built on the earlier UN guidelines by urging businesses to “use advertising and marketing that respects children's rights ... and where national law prescribes a higher standard, businesses must follow that standard.”⁴⁷ By 2018, UNICEF encouraged countries to use a child-rights approach to protect them from HFSS food and beverage marketing to achieve a healthy diet and health outcomes for children.⁴⁸

The UN Committee on the Rights of the Child is a group of 18 independent experts who oversee the periodic review and reporting process to verify whether ratifying countries or State parties have incorporated children's rights based on the UNCRC into national laws, policies, and programs.⁴⁹ In 2013, the UN Committee on the Rights of the Child released a General Comment No. 16 on State obligations regarding the impact of the business sector on children rights,⁴⁹ but no specific recommendations for international private-sector alliances such as IFBA.

RQ3 to 4: Accountability evaluation process (Steps 1 to 5)

Step 1: *Appointment: an empowered body develops goals and metrics (no progress)*

The UN System has the most likely array of international institutions that has authority to appoint a body to evaluate IFBA's progress toward responsible marketing to children. During the review period, no progress was made by UN organizations or committees, such as the UN Committee on the Rights of the Child, to achieve step one. We discuss below the actions of UN System agencies, followed by initiatives and actions taken by international civil society organizations, private philanthropies, and other expert groups.

The WHO, Food and Agricultural Organization (FAO), UNICEF, and other UN organizations made some progress between 2010 and 2018 to restrict food and beverage marketing to children by issuing reports

and providing technical assistance and policy tools to inform Member States' legislative and regulatory actions targeting relevant firms.¹⁶ The First and Second High-Level UN General Assembly Meetings on NCDs in 2011 and 2014^{50,51} issued recommendations to heads of state and national government representatives to strengthen the monitoring of HFSS food and beverage marketing to reduce children's future NCD risks. However, these documents failed to recommend an independent body to monitor and hold private-sector bodies such as IFBA accountable for their marketing practices.

In 2013, the FAO encouraged Member States and other nonstate actors to adopt a rights approach to ensure that all children have adequate and nourishing foods. The FAO highlighted the principles of participation, accountability, nondiscrimination, transparency, human dignity, empowerment, and the rule of law.⁵² In 2017, the Global Strategic Framework for Food Security and Nutrition approved by the Community of World Food Security Plenary provided a framework for strategies and policies that diverse actors, including business actors, could take to promote a healthy and sustainable diet worldwide.⁵³ This document encouraged business partnerships and mutual accountability among all stakeholders.

Between 2015 and 2017, five WHO Regional Offices released nutrient-profiling models⁵⁴⁻⁵⁸ (Table 3) for Member States to enact legislation and develop regulations to restrict HFSS food and beverage product marketing to children. These models were available to IFBA firms to voluntarily adopt and refine their “better for you” product criteria^{20,21} to guide their Global Policy for marketing to children. By 2017, the WHO Commission on Ending Childhood Obesity (WHO Commission) had released two reports that advised Member States to restrict the power and exposure of HFSS food and beverage product marketing to children worldwide.^{59,60} The WHO Commission established a working group to advise the WHO Director General on ensuring accountability for obesity prevention actions.⁶⁰ However, the WHO Commission did not recommend that the UN Secretary General or WHO Director General appoint an independent body to provide oversight for marketing targeted to children by IFBA, other firms, or relevant industry associations.

In 2018, the Independent High-Level Commission on NCDs⁶¹ and UN Secretary General's Independent Accountability Panel⁶² encouraged the WHO to establish an international code of conduct for HFSS food and beverage marketing targeted to children. The Third High-Level UN General Assembly Meeting on NCDs encouraged heads of state and national government representatives to accelerate progress to decrease NCD mortality risks, including the reduction of children's exposure to HFSS food and beverage product marketing consistent with national legislation.⁶³

We found no evidence to suggest that the UN Secretary General or the WHO Director General had appointed an independent commission, panel, or committee, empowered with authority, resources, and a clear charge to develop goals and performance metrics to evaluate the comprehensiveness and implementation of IFBA's Global Policy compared with best-practice recommendations issued by UN organizations. Moreover, we found no evidence that international civil society organizations, private philanthropies, or other expert bodies

TABLE 3 Nutrient-profiling models released by the WHO regional offices to guide member states' policies to restrict the marketing of HFSS food and beverage products to children, 2015 to 2017

	WHO African Region, Brazzaville, Congo	WHO Eastern Mediterranean Region, Nasir City, Cairo, Egypt ⁵⁴	WHO Regional Office for Europe, Copenhagen, Denmark ⁵⁵	PAHO/WHO Region of the Americas, Washington, DC ⁵⁶	WHO Regional Office for South-East Asia, New Delhi, India ⁵⁷	WHO Regional Office for the Western Pacific, Manila, Philippines ⁵⁸
Member States	46 countries	22 countries	53 countries	35 countries	11 countries	27 countries
Year issued	n/a	2017	2015	2016	2017	2016
Food and beverage categories	n/a	18	17	3 ^a	18 ^b	18 ^c
Nutrients of concern (n = 8)						
total fat	n/a	✓	✓	✓	✓	✓
total sugars	n/a	✓	✓	✓	✓	✓
added sugars or free sugars	n/a	✓	✓	✓	✓	✓
non-sugar sweeteners or other sweeteners	n/a	✓	✓	✓	n/a	✓
energy	n/a	✓	✓	✓	✓	✓
saturated fat	n/a	✓	✓	✓	✓	✓
Sodium or salt	n/a	✓	✓	✓	✓	✓
trans fats	n/a	n/a	n/a	✓	✓	n/a
Prohibited food and beverage categories	n/a	Products that do not comply with the nutrient criteria and: chocolate and sugar confectionery, energy bars, and sweet toppings and desserts; fruit juices, energy drinks; edible ices; cakes, sweet biscuits, and pastries; other sweet baked goods, and dried mixes for making such goods	Products that do not comply with the nutrient criteria and: chocolate and sugar confectionery, energy bars, and sweet toppings and desserts; pastries; croissants; cookies/biscuits; sponge cakes; wafers; fruit pies; sweet buns; chocolate- covered biscuits; cake mixes and batters; juices and energy drinks; edible ices	Products that falls under the "processed products" or "ultra- processed products" categories that do not comply with the criteria	Products that do not comply with the nutrient criteria and: chocolate and sugar confectionery, energy bars, and sweet toppings and desserts; cakes, sweet biscuits and pastries, and other sweet bakery products and dry mixes for making such; energy drinks, tea and coffee	Products that do not comply with the nutrient criteria and: chocolate and sugar confectionery, energy bars, and sweet toppings and desserts; cakes, sweet biscuits and pastries, and other sweet bakery products and dry mixes for making such; energy drinks, tea and coffee

(Continues)

TABLE 3 (Continued)

	WHO African Region, Brazzaville, Congo	WHO Eastern Mediterranean Region, Nasir City, Cairo, Egypt ⁵⁴	WHO Regional Office for Europe, Copenhagen, Denmark ⁵⁵	PAHO/WHO Region of the Americas, Washington, DC ⁵⁶	WHO Regional Office for South-East Asia, New Delhi, India ⁵⁷	WHO Regional Office for the Western Pacific, Manila, Philippines ⁵⁸
Permitted food and beverage categories	n/a	Fresh and frozen fruit, vegetables, and legumes	Fresh and frozen meat, poultry, fish, and similar; fresh and frozen fruit, vegetables, and legumes	"Unprocessed" or "minimally processed" foods	Fresh and frozen fruit, vegetables, and legumes	Fresh and frozen fruit, vegetables, and legumes

n/a: not available.

Sources: references 54–58.

^aPAHO categories: minimally processed foods (unprocessed foods), processed foods (products manufactured by industry with two or three ingredients), and ultra-processed foods (industrial formulations manufactured with several ingredients).

^bBased on the WHO's and FAO's CODEX Alimentarius categories.

^c17 categories included in the European nutrient-profiling model, with criteria added for products made from soybeans.

had explicitly recommended that the UN or other international agencies appoint an empowered body to evaluate IFBA's Global Policy between 2008 and 2018.

Step 2: Assessment: taking the account (some progress)

This step involves an independent body collecting, verifying, and reviewing credible information to benchmark, monitor, and evaluate an actor's compliance with goals, indicators, and performance targets established by the appointed body, not IFBA.²³ It could involve the authoritative body designating a trusted, third-party auditor to monitor and evaluate IFBA firms' performance. We summarize the results for this step to take the account for IFBA's Global Policy compared with best-practices recommendations below.

Between 2004 and 2007, transnational food and beverage manufacturers used their own nutrition criteria and guidelines before the eight companies formed IFBA in 2008.^{20,21} We identified only two peer-reviewed articles that mentioned IFBA.^{27,64} No other peer-reviewed studies had reported on IFBA firms' commitments for responsible food and beverage marketing compared with best-practice recommendations. Therefore, we used evidence from the gray literature and media to conduct the accountability evaluation described below.

In 2009, IFBA reported that participating firms had adopted a Global Policy for children under 12 years. The Global Policy was developed based on a review of the WHO and FAO Codex Alimentarius, Dietary Guidelines for Americans, US National Academy of Medicine expert committee reports, and EURO Diet.²¹ IFBA also reported that the Global Policy aligned with other industry groups' marketing communications guidelines and codes of conduct, including the 2012 ICC⁴⁰ and 2016 World Federation of Advertisers and Consumer Goods Forum.⁴¹

We found no evidence that IFBA had adopted the WHO regional offices' nutrient-profiling models^{55–58} (Table 3) to revise their "better for you" product criteria within their Global Policy between 2015 and 2018.²¹ IFBA reported extending the Global Policy to primary schools in 2010 and strengthening some provisions after the 2011 First UN General Assembly High-Level Meeting on NCDs.²¹ By 2017, IFBA's Global Policy covered only advertised products to children under 12 years that met common nutrition criteria aligned with the European Union and US industry self-regulatory programs in markets worldwide, but varied by country and region.⁶⁵ Between 2010 and 2018, IFBA hired Accenture Media Management to carry out independent monitoring of the participating firms' compliance with the Global Policy in representative markets.²¹ Between 2008 and 2018, IFBA reported a high compliance rate of 97% for television advertising, and nearly 100% compliance for Internet and print advertising in child-directed media based on the Accenture-commissioned reports.^{21,66–68}

The ATNF evaluated many IFBA firms through the ATNI 2013, 2016, and 2018 global monitoring reports.^{35,36,37} The ATNI, which focused on companies, reported commitments and policies rather than actual measurement of marketing performance. Table 4

TABLE 4 Performance scores for IFBA members from ATNI 2013, 2016 to 2018

Firm or Company	ATNI Total Score ^a			ATNI Marketing Score ^b		
	2013	2016	2018	2013	2016	2018
The Coca-Cola Company ^c	2.6	2.4	3.0	4.1	3.3	5.4
Danone	6.3	4.9	6.3	5.2	8.5	9.2
Ferrero International	1.8	2.6	3.2	3.4	5.5	5.7
General Mills Inc. ^c	2.2	2.5	2.3	3.4	6.4	2.4
Grupo Bimbo	3.0	3.6	5.0	2.5	3.6	3.3
Kellogg Company ^c	2.5	2.5	5.0	2.7	4.9	5.2
Mars Incorporated ^c	1.6	3.8	5.6	3.5	6.4	9.5
McDonald's Corporation	n/a	n/a	n/a	n/a	n/a	n/a
Mondelez International ^d (Kraft Heinz Company) ^c	n/a (3.7)	4.3 (0.8)	5.9	n/a (4.4)	6.1	6.6
Nestlé SA ^c	6.0	5.9	6.8	4.0	7.4	8.1
PepsiCo, Inc. ^c	4.4	3.6	5.2	4.6	7.1	5.0
Unilever ^c	6.1	6.4	6.7	4.8	7.7	6.6

Sources: References 35-37

^aATNI companies are rated on a scale of zero (no evidence) to 10 (best practice) based on their nutrition-related commitments, performance, and disclosure across seven weighted categories including governance (12.5%), product formulation (25%), product accessibility (20%), responsible marketing (20%), healthy lifestyles (2.5%), food labeling (15%), and stakeholder engagement including governments and policymakers (5%).

^bThe ATNI responsible marketing score is based on all policies, compliance for all policies related to marketing to adults and children, child-directed marketing policies, and each company's compliance with the responsible child-marketing policies. The scores range from zero (no evidence or inaction) to 10 (best practice).

^cOriginal eight IFBA member companies in 2008.

^dIn August 2011, Kraft Foods (an original IFBA member) announced that it would divide into two publicly traded companies. In October 2012, the company changed its name to Mondelez International to market snack foods and confectionery products. The second company, Kraft Foods Group, merged with the H.J. Heinz Company in July 2015 and was renamed The Kraft-Heinz Company that currently markets grocery food and beverage products announced that it would divide into two publicly traded companies. In October 2012, the company changed its name to Mondelez International to market snack foods and confectionery products. The second company, Kraft Foods Group, markets grocery food and beverage products.

summarizes the findings for the ATNI total and marketing scores for each firm (excluding McDonald's) that ranged from zero (no evidence or inaction) to 10 (best practice). Each IFBA firm, in addition to several other firms, was evaluated for overall marketing performance, child definition, products eligible to be marketing to children, promotional techniques, media platforms, and auditing and compliance.³⁵⁻³⁷

Table 4 compares the total score and marketing score for the ATNI 2013, 2016, and 2018 global monitoring reports, which ranged from zero (no evidence) to 10 (best practice).³⁵⁻³⁷ The ATNI 2013 report showed that Danone (5.2) and Unilever (4.8) ranked highest out of a score of 10 representing the most coordinated actions for responsible marketing to children and adults.³⁵

The ATNI 2016 report showed improvements made in the marketing scores by the European IFBA firms (ie, Danone [8.5], Unilever [7.7] and Nestlé [7.4]).³⁶ The ATNI 2018 report revealed that Mars Incorporated (9.5) made substantial progress from previous years, followed by Danone (9.2), Nestlé (8.1), and Mondelez (6.6). IFBA firms whose responsible marketing performance had declined from 2016 to 2018 were PepsiCo (5.0), Grupo Bimbo (3.3), and General Mills (2.4).³⁷

The ATNI reports are based on self-reported data from each company yet documented that several IFBA firms had made limited or some progress for selected issues.³⁵⁻³⁷ The ATNI 2018 report found that

seven IFBA firms had aligned their commitments with the ICC framework for 12 media or marketing strategies, but companies had interpreted these guidelines differently.³⁷ IFBA firms had improved transparency from 2013 by publishing their commitments and auditing compliance. The 2018 ATNI report found that Danone, General Mills, and Mondelez International had extended their marketing commitments to primary schools to cover children in secondary but not tertiary schools.³⁷ The ATNI monitoring reports noted limited measurable improvement for IFBA firms to implement a global policy for responsible marketing to children between 2013 and 2018 (37). No IFBA firm has yet committed to extend the Global Policy to children, aged 12 to 18 years, or to reduce the audience threshold from 35% to 25% or lower.

Most IFBA firms reported that their Global Policy limited the use of third-party licensed media characters only to advertise products that met common nutrition criteria. Few companies prohibited using their own brand-mascot characters to market HFSS food and beverage products, and no IFBA firm used any nutrient criteria to apply to their own brand mascots with the WHO nutrient-profiling models.³⁷ Kellogg's, General Mills, and Cereal Partners Worldwide S.A., a joint business between Nestlé and General Mills,⁶⁹ dominate the ready-to-eat cereal market in 130 countries and continue to use popular brand mascots to promote sugary and salty products to children worldwide.⁷⁰

ATNI did not track progress for McDonald's Corporation that joined IFBA in 2014, so we summarize evidence for this firm separately. Between 2008 and 2012, McDonald's reported taking steps to promote healthier children's meals at restaurants as part of a US balanced eating and active play campaign.⁷¹ In 2013, the firm announced five commitments to improve the nutritional quality of children's meals in 30% to 50% of 20 major markets in Europe, Asia, and the United States to reach 85% of global sales by 2015, and 100% of sales by 2020.⁷² In 2014, McDonald's had adopted uniform nutrition criteria for products marketed to children under 12 years in Australia, Canada, and the United States.⁷³ Two evaluations showed some progress between 2013 and 2016 to reach the firm's global 2020 goals, which were revised to 50% of global markets by 2022.^{73,74} An independent evaluation of McDonald's USA showed that the firm has emphasized toy premiums to children rather than food, and opposed legislation in New York City that would have established nutritional guidelines for offering toy premiums in Happy Meals.⁷⁵ No evidence suggested that McDonald's has extended its marketing pledges to children aged 12 through 18 years.⁷²⁻⁷⁴

Step 3: *Communication: sharing the account* (some progress)

This step involves an empowered and trusted body communicating the step two results widely to stakeholders through a deliberative and participatory process to foster understanding about performance standards and accountability expectations. It also involves body fostering a dialogue among those who hold divergent positions and developing a timeline to implement actions to hold to and respond to the account.²³

Between 2010 and 2018, IFBA released the annual Accenture progress reports with diverse stakeholders, including the WHO Director General, and publicly shared their results through print, online, and social media.²¹ Between 2013 and 2018, the ATNF shared the ATNI 2013, 2016, and 2018 monitoring report results widely through various social media platforms. McDonald's Corporation disseminated findings for its marketing practices through its own media sources. Only some progress was achieved to share the account because no evidence suggested that a UN System body had engaged stakeholders through a deliberative process to discuss the credibility and alignment of IFBA's Global Policy with best-practice recommendations to support the 2010 Resolution WHA63.14 and responsible marketing to children up to age 18 years.

Step 4: *Enforcement: holding to account* (no progress)

This step involves an empowered body using incentives to recognize and reward actors who meet performance goals or targets, and disincentives, or penalties for actors who underperform or do not cooperate or participate in recommended activities.²³ The available evidence reviewed suggested that no progress had been made by an empowered body to hold IFBA firms accountable for its Global Policy and marketing practices that did not meet WHO and other best-practice recommendations. While IFBA firms had reported progress

to restrict the marketing of HFSS products to children under 12 years, many integrated marketing communications strategies and techniques (Figure 1) were excluded from their Global Policy for children under 12 years, and not addressed for children aged 12 through 18 years.

The ATNI 2013, 2016, and 2018 reports emphasized that all IFBA firms should increase transparency to share findings with independent monitoring bodies to assess future progress and follow through on ATNF's recommendations.³⁵⁻³⁷ The ATNI 2018 report recommended that all IFBA companies strengthen their policies on responsible marketing and to stop marketing food and beverage products to children that do not meet the WHO's criteria in the nutrient-profiling models.³⁷

Member States have authority and capacity to hold private-sector actors accountable for HFSS food and beverage marketing practices nationally.²³ This issue has gained some political momentum as certain governments have prioritized it within their national childhood obesity strategy, especially in Canada, Chile, Ireland, Netherlands, Peru, and Sweden, where national legislation has been enacted to require food and beverage firms to change their marketing practices or face penalties or sanctions.⁷⁶

Civil society organizations are an important stakeholder to pressure private-sector firms to identify effective strategies that can hold individual IFBA firms accountable for HFSS food and beverage marketing to children.^{23,24} In 2014, the Consumers International and World Obesity Federation released a model Framework Convention to Protect and Promote Healthy Diets that was intended to raise awareness about accountability gaps and encourage the WHO and Member States to adopt the Framework for holding food and beverage marketing firms accountable for marketing practices.⁷⁷ In 2017, The European Consumer Organization⁷⁸ recommended that food manufacturers who signed the European Union marketing pledge to adopt the 2015 WHO Regional Office for Europe's nutrient-profiling model⁵⁵ to market ready to eat cereals to children and to stop marketing products that exceed 15 g of sugars per 100-g serving. No evidence suggested that IFBA firms had complied with this request.

Step 5: *Improvements: responding to the account* (no progress)

This step involves all actors and stakeholders working together to improve their performance and strengthen accountability structures to improve future accountability evaluations. It also involves an empowered body monitoring and evaluating the fidelity of industry and government implementation, and enforcing strengthened policies, codes of conduct, regulations, and laws for IFBA firms' performance.²³ Transparency involves publicly sharing information about the IFBA firms' operations and, while necessary, is an insufficient step by itself to fulfill accountability expectations for industry actors.²³ No evidence showed progress made by any actor to strengthen accountability structures to compel IFBA to align their Global Policy with best-practice recommendations during the review period.

We suggest six actions for IFBA (Table 5), supported by other state and nonstate actors, related to the fourth step of the LEAD framework (inform policy-relevant decisions) and the fifth step of the accountability framework (respond to the account). Each action has

TABLE 5 Six actions and proposed performance metrics to strengthen IFBA's Global Policy to restrict the marketing of HFSS food and beverage products and promote a healthy diet to children worldwide

Recommended Actions	Performance Metrics
1. IFBA should amend the Global Policy to protect all children, birth up to age 18 years, from HFSS food and beverage product and brand marketing to align with the UN Convention on the Rights to the Child.	<ul style="list-style-type: none"> • By 2020, IFBA firms should amend their Global Policy to cover infants, toddlers, young, and older children from birth up to age 18 years, to align with the 1989 UNCRC's definition for a child where IFBA firms conduct businesses.
2. IFBA should adopt relevant WHO nutrient-profiling models and country-level dietary recommendations to guide all food and beverage product and brand marketing to children.	<ul style="list-style-type: none"> • By 2020, IFBA should amend its Global Policy to adopt relevant WHO nutrient-profiling models and criteria to restrict the marketing of products to children that do not meet the nutrition criteria that align with a government-recommended healthy diet.
3. IFBA should define their marketing restrictions based on the extent to which children are exposed through media and marketing channels, rather than through "child-directed advertising." IFBA should lower the audience threshold to protect more children from HFSS branded product marketing in all countries and regions where IFBA firms operate.	<ul style="list-style-type: none"> • By 2020, IFBA firms should amend their Global Policy's definition for child-directed advertising of HFSS branded food and beverage products by lowering the expected child-audience threshold from 35% to 25% (or lower), combined with country-specific maximum numbers of children permitted in the audience for media exposure.
4. IFBA's Global Policy should cover all integrated marketing communication strategies, techniques, media channels and platforms, and diverse settings.	<ul style="list-style-type: none"> • By 2020, IFBA firms should amend their Global Policy to include product packaging, in-store and point-of-sale; brand equity mascots and licensed media characters; menus or displays for products offered for sale; and partnerships with popular sports and entertainment celebrities for brand endorsements. • By 2020, IFBA should amend their Global Policy to apply across all media platforms (ie, broadcast [television, movies, and videos]; digital and mobile) and diverse settings (ie, child care, secondary and tertiary high schools, food retail and restaurants, outdoors, and transportation). • By 2020, IFBA should amend their Global Policy to cover sponsorship of community organizations and sporting events; charitable donations or fundraising activities; and branded food and beverage products provided to schools for educational or personal use.
5. IFBA should increase substantially the proportion of healthy food and beverage products for major brands and in their portfolios.	<ul style="list-style-type: none"> • By 2020, IFBA firms should accelerate new product innovation and implement competitive and profitable business plans that shift their marketing resources and product portfolios from energy-dense HFSS products to nutrient-dense food and beverage products that meet relevant WHO and government-recommended targets for a healthy diet. • By 2022, IFBA firms should increase the proportion of their product portfolios that meet accepted nutrition standards by 5% of sales volume. • By 2025, IFBA firms should increase the proportion of their product portfolios that meet accepted nutrition standards by 10% of sales volume.
6. IFBA should increase substantially its transparency and cooperation to strengthen accountability for healthy food and beverage product marketing to children worldwide.	<ul style="list-style-type: none"> • By 2020, all IFBA firms should voluntarily share relevant information about their company-specific marketing policies and practices on publicly accessible websites, and upon request by independent monitoring bodies to evaluate IFBA's progress to restrict the marketing of branded HFSS food and beverage products to children worldwide.

corresponding SMART performance metrics based on recommendations by UN organizations and other authoritative bodies (Table S1).^{11-15,17,35-37,42,45,47-62,77,79}

These actions and proposed performance metrics could guide future deliberations to strengthen IFBA's Global Policy to support a healthy diet to reduce children's obesity and diet-related NCD risks.

4 | DISCUSSION

This evaluation documented that the 12 participating IFBA firms had a combined portfolio exceeding US\$369 billion dollars in global food and beverage sales in 2017, and nine firms operated businesses in

100 to 200 countries. The evidence indicated that the UN Secretary General or WHO Director General failed to appoint an independent and empowered body with adequate authority, resources, and a clear charge to develop goals and performance metrics to evaluate the alignment of IFBA's Global Policy with the Resolution WHA63.14 by October 2018. This step is critical to ensure accountability from the outset because industry actors develop weaker nutrition guidelines or standards compared with those developed by national government and civil society actors.^{23,24}

The ATNF served as a de facto external body that evaluated the marketing commitments and activities reported by 11 of the 12 IFBA firms between 2013 and 2018 but was not formally appointed or empowered by the UN System, which limited the ATNF's influence

to catalyze meaningful changes to IFBA's Global Policy or marketing practices.

By 2018, the evidence from ATNF and IFBA showed that both actors had made some progress to share the account relevant to IFBA's Global Policy and marketing activities. No actor made any progress to hold IFBA firms accountable for noncompliance with their own Global Policy. Moreover, no progress was made to strengthen accountability structures to compel IFBA to amend their Global Policy to align with best-practice recommendations and engage in responsible marketing to address practices not covered by the Global Policy, including digital marketing^{48,80} and school-based marketing used to reach children aged 12 to 18 years.^{37,39,42}

National legislation neither addresses cross-border marketing nor protects children across regions and globally from excessive HFSS products aggressively promoted by the IFBA firms. HFSS food and beverage marketing is inextricably related to global food and nutrition governance for health and trade, and enforcing international and legally binding standards to promote healthy food environments that protect children's rights.⁸¹ The transnational nature of IFBA firms highlights the complexity of global governance and presents formidable challenges for national governments to hold IFBA firms accountable for transnational corporate impunity, which exempts firms from penalties for the injurious consequence of their marketplace actions that adversely influence children's diet, health, and well-being.

IFBA members are important nonstate actors who influence the coordinated response to global obesity and NCDs. IFBA joined the WHO Global Coordination Mechanism on NCDs, acquired consultative status to the UN Economic and Social Council in 2015,²¹ and requested that the WHO expand the monitoring NCD progress from Member States to nonstate actors.⁸²

If IFBA is to be trusted as a nonstate actor that can interact constructively with the UN, WHO, and Member States, all firms must improve their transparency and disclose their marketing policies and practices, and marketing spend by product category and media platforms. IFBA must also apply its Global Policy to all forms of integrated marketing communication strategies, techniques, channels, platforms, and settings to reach children up to 18 years (Figure 1).

IFBA could respond to the account by adopting the recommendations of international networks and alliances that have developed monitoring tools. One example is the Business Impact Assessment—Obesity (BIA-Obesity) tool⁸³ developed by INFORMAS, which includes SMART performance metrics for independent monitoring of marketing practices.

This accountability evaluation is relevant as Member States plan to celebrate the 30th anniversary of the UNCRC in November 2019. This legally binding international treaty can be used to hold nonstate actors accountable to respect and promote children's rights, which has been recommended by several UN system organizations, General Assemblies, and Commissions.^{48,50-52,60,61,63} The UN Secretary General could empower either the UN Global Compact or UN Committee on the Rights of the Child⁴⁹ to monitor and evaluate the compliance of industry bodies, such as IFBA, to meet health and human rights recommendations.

While business firms and industry trade associations are not formal parties to the UNCRC, private-sector actors still have responsibilities to protect children's right to health and physical well-being through many guidelines issued by UN System organizations. Ten IFBA firms, except Mondelez and McDonald's, had joined the UN Global Compact^{31,45} by 2018, but no firm has publicly reported on the endorsement of the UN Children's Rights and Business Principles.⁴⁷

Future research could examine differences between the best-practice recommendations of the UN and other authoritative bodies and explore the feasibility and most effective UN System mechanism to hold IFBA and other food and beverage firms accountable for meeting health and human rights recommendations. Future research could also monitor IFBA's adherence to recommended actions and evaluate the impact of all IFBA's commitments and activities on children's diet, health, human rights, and well-being. Future research could also examine the factors that influence how Member States and civil society actors develop responsible marketing policies. This could include a focus on how IFBA and other firms influence food environments, policymakers, and social norms.⁸⁴

Private funders, including The Gates and Clinton Foundations and Bloomberg Philanthropies, could fund independent external evaluations to evaluate IFBA firms' marketing commitments and practices, and their compliance with UN Codes of Conduct to restrict HFSS food and beverage marketing to children. The Lancet Commission on the Global Syndemic of Obesity, Undernutrition, and Climate Change further urged all actors to fully implement human rights obligations to create healthy and active environments for children that support the integrated concept of their "right to well-being."⁷⁹ The Gates Foundation and UNICEF recently announced a new Lancet Commission that prioritized accountability to optimize children's health and well-being to thrive worldwide, and there are opportunities to incorporate actions to improve marketing practices targeted to children as part of their work.⁸⁵

IFBA and other national and transnational food and beverage firms could implement the six priority actions that reflect best-practice recommendations. If IFBA takes no action, two UN Commissions^{62,63} have recommended that UN organizations, along with Member States, should develop and adopt a legally binding International Code of Conduct for Responsible Food and Beverage Marketing to Children. These actors could work with global advocacy coalitions and alliances (eg, NCD Alliance) and watchdog civil society organizations (eg, Consumers International, World Obesity Federation, or Save the Children) to create an enabling environment for IFBA and other industry firms to adhere to either a legally binding Code. The Code of Conduct would require industry to comply with international standards based on the WHO regional offices' nutrient-profiling models (Table 3), and strengthen existing structures or create new mechanisms to hold firms accountable for inaction or underperformance to restrict HFSS food and beverage marketing to children to promote their right to healthy food environments. Alternatively, the potential effectiveness of non-binding tools should be explored by applying tools used effectively to address other health issues such as the Global AIDS Report Mechanism.⁸⁶ IFBA inaction could justify the UN Secretary General to

either suspend or revoke its consultative status to participate in UN System agency committees.

4.1 | Study strengths and limitations

This is the first in-depth evaluation of IFBA's Global Policy for this issue that synthesizes broad sources of evidence that would have not been possible if we relied exclusively on peer-reviewed publications. The lack of evidence and minimal attention on IFBA's accountability by UN System agencies and civil society organizations was unanticipated. Limitations included the qualitative nature of the available evidence, the positive bias of industry-reported accomplishments, and lack of criteria to determine the accountability progress scores. Due to the lack of existing performance metrics to evaluate IFBA's Global Policy, we relied on existing UN and other best-practice recommendations. We used qualitative research criteria, including data and investigator triangulation, to confirm the findings to determine IFBA's progress at each accountability step. An in-depth evaluation of Member States' capacity and progress to implement Resolution WHA63.14 was beyond the scope of this paper.

5 | CONCLUSION

This narrative review synthesized evidence to conduct an accountability evaluation to inform future policies of decision-makers in public-sector and private-sector institutions. IFBA firms should adopt the suggested priority actions and performance metrics to strengthen their Global Policy. Private philanthropies and watchdog organizations could support ongoing monitoring and evaluation of marketing practices by IFBA and other nonparticipating firms to strengthen existing self-regulatory programs. This is important when national governments are reluctant to enact legislation to regulate private-sector marketing practices that undermine healthy food environments for children. UN organizations, national governments, private philanthropies, and civil society organizations could apply many policy tools to compel IFBA to restrict all marketing of HFSS food and beverage products that do not meet best-practice recommendations to reduce children's obesity and diet-related NCD risks. This evaluation approach and the results are relevant to other firms and industry trade associations that market unhealthy products targeted to children and undermine their diet and health.

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CONTRIBUTORS' STATEMENT

V.I.K. conceptualized, researched and drafted the first manuscript, coordinated the coauthors' feedback, and led the submission process. G.S. and S.R.G.P. refined the concepts, added relevant literature, and provided editorial feedback on several drafts. All authors read and approved the final submission.

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SUPPORTING INFORMATION

Additional supporting information may be found online in the Supporting Information section at the end of the article.

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