



General Assembly

Distr.: General
21 February 2025

Original: English

Seventy-ninth session

Agenda item 137

Review of the efficiency of the administrative and financial functioning of the United Nations

Fourteenth progress report on accountability: strengthening accountability in the United Nations Secretariat

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the fourteenth progress report on accountability: strengthening accountability in the United Nations Secretariat ([A/79/696](#)). During its consideration of the report, the Advisory Committee received additional information and clarification, concluding with written responses received on 14 February 2025.
2. The report provides an update on the efforts made to strengthen the accountability system of the United Nations Secretariat from January to December 2024, as requested by the General Assembly in its resolution [70/255](#).
3. The General Assembly, in paragraph 8 of its resolution [64/259](#), decided that the definition of accountability, which remains in effect, would be as follows:

Accountability is the obligation of the Secretariat and its staff members to be answerable for all decisions made and actions taken by them, and to be responsible for honouring their commitments, without qualification or exception.

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



In its resolution [70/255](#), the Assembly made requests of the Secretary-General aimed at operationalizing and enforcing a credible personal and institutional accountability framework.

4. Upon enquiry, the Advisory Committee was informed that the Joint Inspection Unit, in its most recent review of accountability frameworks in the United Nations system organizations ([JIU/REP/2023/3](#)), recommended the development of a common United Nations system reference accountability framework maturity model. According to additional information provided to the Committee, applying a maturity model to the Secretariat's accountability system may assist in evaluating how well the system is designed and implemented and how capable it is in promoting accountability across processes, organizational units and leadership, notwithstanding the time and resources required. **The Advisory Committee trusts that the Secretary-General will undertake efforts, within existing resources, towards the development of a maturity model for the accountability system with a view to delineating a clear road map and benchmarks to better evaluate progress and efficacy in promoting personal and institutional accountability in the Organization and identifying areas for further improvement.**

5. The Advisory Committee received information, upon enquiry, on how the content and format of progress reports have continued to evolve since the adoption of a new accountability system in the sixty-fourth session of the General Assembly, reflecting annual updates of Secretariat initiatives and its response to the requests made by the Assembly in different areas related to the accountability system. The Committee notes that a number of issues included within the annual progress report on accountability are also covered under other agenda items. It also notes that the focus of the report on updates of multiple Secretariat initiatives related to the accountability system is not always conducive to an in-depth assessment of the accountability system and its implementation. **The Advisory Committee is of the view that the format of the accountability report should offer an enhanced focus on progress achieved on and the efficacy of key aspects of the accountability system and trusts that efforts will be made in that regard. The Committee notes that the efforts to develop a maturity model would contribute to enhanced reporting on accountability issues.**

II. Progress in strengthening the accountability system in the Secretariat

6. In his report, the Secretary-General sets out the various activities implemented to strengthen the accountability system during the reporting period. Reference is made to the Secretary-General's bulletin on the United Nations Values and Behaviours Framework ([ST/SGB/2024/4](#)), promulgated in 2024. The Framework is aimed at providing the foundation for a strong organizational culture and is structured around four values and five behaviours. **The Advisory Committee recalls that the General Assembly requested the Secretary-General to ensure that his bulletins were fully in line with relevant resolutions and decisions of the Assembly (see resolution [77/280](#), para. 23).**

7. The 2024 Leadership Dialogue, on the topic "Navigating outside activities", facilitated Organization-wide discussions on how staff can ensure that their outside activities and affiliations do not lead to conflicts of interest or reputational risks to the Organization, or call into question their integrity, independence and impartiality as international civil servants. The data protection and privacy policy for the Secretariat of the United Nations ([ST/SGB/2024/3](#)), promulgated in 2024, provides a comprehensive framework for the responsible handling of personal data by the Organization. The policy

is designed to provide transparency and establish the necessary safeguards. In his report, the Secretary-General also provides an update on the progress made in implementing the strategic action plan on addressing racism and promoting dignity for all in the United Nations Secretariat ([A/79/696](#), paras. 9, 11 and 12).

Programme planning and budget documents

8. The Secretary-General indicates in his report that, in the proposed programme budget for 2025, the Secretariat enhanced the presentation of deliverables and results through concrete and measurable performance targets that better demonstrate the impact of its work. The Secretariat enhanced the tools to improve the accessibility of budgetary information to Member States, notably the results portal ([results.un.org](#)), which presents the results contained in the proposed programme budget, allowing users to filter results by entity, geographical location, category and beneficiary (*ibid.*, paras. 17–20). **The Advisory Committee trusts that the Secretary-General will continue his efforts to improve the presentation of the proposed programme budget, in particular to ensure that resources are clearly linked to a continuously improving results-based budgeting framework and reflect existing mandates and the measures to achieve them, as well as the impact on the priorities of Member States (see [A/78/743](#), para. 8; see also [A/79/7](#), para. 5).**

9. The budget documentation for peacekeeping and special political missions was made more strategic and results-focused, supported by improved data and transparency. Field missions were encouraged to ensure consideration of evaluation results and lessons learned when implementing their mandates. There will be enhanced reporting on the culture of efficiency efforts in field missions. The implementation of the recommendations of the Board of Auditors contained in its report ([A/78/5 \(Vol. II\)](#)) is under way, with peacekeeping budgets now being reviewed from a multi-year, zero-based focus, along with the review of the second line of defence roles for the budgetary process and further refinement of the budget presentation during the next period ([A/79/696](#), para. 21).

10. According to information provided to the Advisory Committee upon enquiry, the core budgeting principle, as outlined in the Regulations and Rule Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, is results-based budgeting and the resources in the proposed programme budget are determined on the basis of the requirements for the implementation of mandates and making progress towards achieving the results. In application of General Assembly resolution [79/257](#), the Secretariat aims to carry out zero-based budgeting through spending reviews, guiding entities in this exercise through an enhanced standard operating procedure and a methodology leveraging cross-cutting approaches and expertise from the Business Transformation and Accountability Division and operational experts. In a context of liquidity constraints, using existing capacities in a more efficient way to implement, to the extent possible, not only existing, but also new, mandates is essential, in particular because it is not within the Secretariat's authority to prioritize some mandates over others. This includes, at times, finding ways to adjust deliverables to the resources available and concentrate on the most critical deliverables to reach planned results. According to additional information provided to the Committee, the Secretariat does so in full transparency with a commitment to articulating what it has been unable to deliver in full because of the liquidity constraints. **The Advisory Committee trusts that more information on the multi-year, zero-based focus in the review process of peacekeeping budgets, as well as the implementation of zero-based budgeting through spending reviews in the regular budget, will be provided in the next report.**

11. According to further information provided to the Advisory Committee, steps towards strengthening a culture of efficiency – including through a more attentive review of all programme-related resource requirements and a reassessment of how field missions plan and execute mandates, with a focus on identifying quantifiable cost efficiencies – are under implementation in the context of budget preparations for the forthcoming financial periods. In such a scenario, it is expected that budget documents, which form an essential component of the accountability framework, will contain both a relevant focus and relevant information and data. **The Advisory Committee notes the efforts to reflect a culture of efficiency in the budgets of peacekeeping operations and special political missions, including through quantifiable cost-efficiencies, and trusts that a similar approach will also be applied for the programme budget. The Committee looks forward to an update in the future programme budget reports.**

Results-based management

12. The Department of Management Strategy, Policy and Compliance co-chaired the United Nations Strategic Planning Network, which brings together results-based management practitioners across the United Nations system for the purpose of knowledge-sharing, and organized its annual workshop in November 2024. An introductory results-based management online self-study course, developed in collaboration with the United Nations System Staff College, was released in March 2024. In 2024, all Secretariat entities, including special political missions and peacekeeping missions, provided monitoring updates on the implementation of their programme plans and results-based budgeting frameworks three times during their reporting cycles. As of November 2024, the Integrated Planning, Management and Reporting system was used for managing 7,062 projects. While all entities in receipt of voluntary contributions are using the system, an increasing number of entities are exploring the use of the available functionalities therein, in particular the ability to tag initiatives according to the location of end beneficiaries. Results of the piloting of the system by the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic were shared with all missions. The Office of the Special Adviser on Africa piloted the use of the Integrated Planning, Management and Reporting solution for the implementation of a programme funded by assessed and voluntary contributions. Changes made to the project manager's dashboard enabled entities to track progress in the implementation of projects funded by multiple sources. Design of the programme-level dashboard is proceeding as planned, and efforts are being made to harmonize budgetary frameworks within the existing mandates, to the extent possible. The programme dashboard is expected to be rolled out in 2025 following the upgrade of Umoja and the transition from Umoja business intelligence to Umoja Analytics (*ibid.*, paras. 24–27).

13. According to information provided to the Advisory Committee upon enquiry, ongoing activities such as the servicing of intergovernmental bodies and cross-cutting functions (e.g., security and safety and health services) cannot be made into projects in a manner that would serve the needs of effective mandate delivery. By and large, if managers feel that the use of the Integrated Planning, Management and Reporting solution allows them to manage better and increase effectiveness, then the system is fit for purpose. It can, and is, being improved continuously to meet changing business needs. The possibility of capturing all the activities of the Organization as projects would require a robust assessment that would focus on determining whether the work of entities (or any other organizational unit) can be reorganized into projects, including by breaking down projects into their smaller tasks and activities and whether such an approach would be beneficial for effective mandate delivery. From a regular budget perspective, the programmes implemented by the regular budget entities are very diverse in nature, with a wide variety of objectives, planned results

and deliverables. Intergovernmental bodies also do not often set time limits (or expiry dates) for mandates. Therefore, the Secretariat would caution against a one-size-fits-all approach, which may create inefficiencies rather than support effective mandate delivery. **The Advisory Committee considers that there is value in further expanding the use of the Integrated Planning, Management and Reporting solution across different entities in the Organization and in tracking results and expenditure of more activities as projects, in order to increase effectiveness and transparency in the use of resources. The Committee trusts that new pilot projects will continue to be undertaken and that a further update and detailed information on the use of the Integrated Planning, Management and Reporting solution by various entities will be provided in the next report.**

14. The Advisory Committee recalls that it previously noted the challenges arising from the difference in budgetary processes among various funding sources and that a more harmonized framework for budget formulation, implementation and reporting would be beneficial, as appropriate. The Committee trusts that the next progress report will include detailed information on the harmonization of frameworks for planning and performance reporting across funding sources (see also [A/78/743](#), para. 14, and resolution [77/280](#), para. 6).

Environmental sustainability

15. The Secretary-General indicates in his report that the total reported greenhouse gas emissions of the Secretariat have continued to decline and that the Secretariat continued to achieve climate neutrality in 2023 through a combination of a reduction in greenhouse gas emissions and of offsetting initiatives. In January 2024, the Department of Management Strategy, Policy and Compliance issued policy guidance on the environmental management system in collaboration with the Department of Operational Support and the United Nations Environment Programme to support the implementation of the environmental policy for the United Nations Secretariat ([ST/SGB/2019/7](#)). The Secretary-General provides updated information on efforts across duty stations on strengthening environmental sustainability management ([A/79/696](#), paras. 31–51). **The Advisory Committee notes the steps taken to implement the environment policy and to strengthen sustainability, and reiterates the importance of ensuring that indicators of achievement related to environmental initiatives are included at the planning stage of construction projects (see also [A/78/743](#), para. 18).**

Organizational performance and data analytics

16. Enhancements in organizational performance and data analytics have provided users with additional data points and granularity to support decision-making, accountability and programme management, including enhancements to the United Nations Secretariat Workforce Portal for Member States. These build on the release of the Portal, which provides up-to-date information on staff and demographics, as well as monthly snapshots to support trend analysis and allow the geographical representation status of Member States to be visualized through a variety of graphs and tabular data. Enhancements are focused on bringing in additional data points from the staff composition report, the young professionals programme and United Nations system volumetrics, among others. The release of phase 2 enhancements to the Portal for Member States is planned for 2025 ([A/79/696](#), paras. 52 and 55). The Advisory Committee makes further comments on the workforce portal in the context of its report on the composition of the Secretariat: staff demographics ([A/79/747](#)).

Senior managers' compacts

17. The Business Transformation and Accountability Division supported 81 senior managers through the annual compact process, from establishment to assessment. The compacts are posted on iSeek. The Secretary-General continues to include the timely submission of documents in the compact (A/79/696, paras. 56–57). **The Advisory Committee recalls that the General Assembly, in paragraph 11 of its resolution 77/280, reiterated that the timely submission of documents was an important aspect of the accountability of the Secretariat to Member States, and requested the Secretary-General to ensure the continued inclusion in the senior managers' compacts of a related managerial indicator. The Committee further recalls its recommendation, endorsed by the Assembly in its resolution 79/257, that the Secretary-General consider including cost-effectiveness and a culture of efficiency as part of the managers' compacts indicators with the appropriate level of incentives and trusts that information on the inclusion of a related managerial indicator in senior managers' compacts will be provided in the next report (see also A/79/7, para. 63).**

18. According to information provided to the Advisory Committee upon enquiry, the senior managers' compacts are an internal performance assessment tool available to the Secretary-General to assess the performance of his senior managers. Under its legal and administrative framework, the Organization is obligated to treat the performance assessment of staff members as personal and confidential information, whether an Under-Secretary-General's compact or a General Service staff member's ePAS. Transparency regarding organizational performance is assured through regular reporting to intergovernmental bodies and by providing information in portals. **The Advisory Committee recalls that the General Assembly, in paragraph 16 of its resolution 64/259, requested the Secretary-General to clearly identify the critical linkages between institutional and personal accountability through the senior managers' compacts. While noting the confidentiality of individual staff assessments, the Committee recommends that the Assembly request the Secretary-General to include aggregate information and data analysis on organizational performance gathered centrally through the collection of managers' performance against indicators in the compact process and other mechanisms, as appropriate.**

19. According to information provided to the Advisory Committee upon enquiry, while the system of desirable ranges is set at the level of the Organization, the Secretary-General has again chosen to include an indicator on "geographical appointments" in the senior managers' compacts. To achieve a satisfactory rating for this indicator, heads of entity aim for at least 50 per cent of appointments to geographical posts to come from unrepresented and underrepresented Member States. Of the 26 heads of entity who signed a 2023 compact with the Secretary-General and who had at least two appointments on posts subject to geographical distribution, 2 achieved the 50 per cent target and 5 improved by 10 per cent or more compared with 2022 (partially achieved). While a total of 19 heads of entity did not achieve the target for this indicator, 6 demonstrated improved performance compared with 2022. Progress on geographical representation was reported at the Secretariat level through the Secretary-General's reports on human resources management, including the reports on the composition of the Secretariat, as requested. The human resources reports provide comprehensive coverage because they include all levels of staff with geographical status (i.e. from the P-2 to the Under-Secretary-General levels), given that all have an impact on the representation status of Member States. The compacts cover a subset of this and are therefore included.

20. **The Advisory Committee considers that the information requested by the General Assembly in paragraph 26 of its resolution 77/278 was specific on progress achieved by senior managers to meet geographical targets contained in the senior managers' compacts and trusts that the requested information will be provided in the next report on the composition of the Secretariat: staff demographics.** The Advisory Committee makes further comments on the workforce portal in the context of its report on the composition of the Secretariat: staff demographics (A/79/747).

Performance management system

21. A revision to the administrative instruction on the Performance Management and Development System (ST/AI/2021/4/Rev.1) was promulgated alongside the issuance of the new Secretary-General's bulletin on the Values and Behaviours Framework (ST/SGB/2024/4) to further support the performance management system (A/79/696, para. 59). According to information provided to the Advisory Committee upon enquiry regarding the mainstreaming of a culture of efficiency into the accountability system and the Values and Behaviours Framework, the objective of the Framework is to articulate the vision of the culture of the United Nations and ensure that it is fully embedded into the culture of the Organization. The United Nations values efficiency, and the cultural aspect of efficiency is linked to the value of integrity because staff are required to manage resources in accordance with their objectives and in a professional, efficient and effective manner, taking into account the principles of the Organization, including the standards of conduct. Efficiency is also fully reflected in four of the five behaviours, namely, connect and collaborate, analyse and plan, deliver results with positive impact, and adapt and innovate.

22. **The Advisory Committee considers that promoting a culture of efficiency within the performance management system of the Organization, including through the adoption of quantifiable targets and benefits, should be an integral part of the accountability framework (see paras. 3, 11 and 17 above). The Committee recommends that the General Assembly request the Secretary-General to incorporate a culture of efficiency into the performance management process, including in the Values and Behaviours Framework (see also A/78/743, para. 31).**

23. The Secretary-General indicates in his report that the revision of the administrative instruction on the Performance Management and Development System provides clarity on areas such as identifying and addressing performance shortcomings and unsatisfactory performance. It also strengthens consistency in and accountability for the withholding of step increments from staff who receive ratings of "partially meets" or "does not meet" expectations (A/79/696, paras. 59–61). Upon enquiry, the Advisory Committee was provided with the table below on the number of managers meeting each performance appraisal category in the performance management index, which is a multi-rater mechanism required for managers who have four or more first reports as part of the performance management system.

Number of managers meeting each performance appraisal category in the performance management index

<i>Score</i>	<i>Score description</i>	<i>No. of managers</i>
4	Exceeds expectations	187
3	Successfully meets expectations	3 586
2	Partially meets expectations	190
1	Does not meet expectations	6

24. According to information provided to the Advisory Committee, while the Organization continues to monitor and improve the performance of staff, where needed, having a low rate of unsatisfactory performance means that staff fulfil their performance expectations and deliver on expected outputs, which contribute to the Organization's fulfilment of its mandates. It would be problematic for the United Nations if it had a high rate of unsatisfactory performance. The Committee notes that the percentage of staff receiving the "partially meets" or "does not meet" expectations ratings is less than 1.0 per cent ([A/79/745](#), para. 44). In the Secretariat, negative performance appraisals represent approximately 1 per cent of the total. By comparison, outside organizations, depending on the type of entity, typically have between zero and 20 per cent of employees underperforming, with the median being 4 per cent. The Committee notes that staff who receives the "partially meets" or "does not meet" expectations ratings comprise only less than 1 per cent of total Secretariat staff and almost 5 per cent when considering ratings of managers only. The Committee also notes that the median underperformance rate in outside organizations is 4 per cent. **The Advisory Committee considers that the current appraisal statistics by the Secretariat, in particular as it pertains to the entire staff workforce, may not reflect fully the Secretariat's actual performance. In that regard, the Committee reiterates its expectation that implementation of the performance appraisal system will be strengthened, including through the enhancement of management skills to assess staff thoroughly (see also [A/79/745](#), para. 44).**

25. **The Advisory Committee reiterates that more efforts are required to ensure a link between high-level deliverables outlined by legislative bodies and individual staff workplans, in order to ensure individual responsibility for mandate implementation. Results-based budgeting and results-based management should be complemented by clearly defined results-based performance indicators and benchmarks in senior managers' compacts and staff workplans.**

26. **The Advisory Committee is also of the view that, in addition to assessing performance in the delivery of results, an enhanced performance appraisal system could better assess the compliance of staff with regulations and rules and the responsible stewardship of funds and resources, in accordance with the accountability definition (see paras. 3 and 22 above and 40 below). The Committee trusts that more information will be provided in the next progress report.**

27. According to information provided to the Advisory Committee upon enquiry, poor performance may result in the withholding of a step increment, the non-renewal of a fixed-term contract or the termination of a continuing or permanent contract, whereas the outcomes of proven unsatisfactory conduct are dismissal and separation from service, with notice or compensation in lieu of notice and with or without termination indemnity, or other disciplinary or administrative measures. The Committee makes further comments on the possibility of aligning the performance appraisal and the disciplinary processes in the context of its report on the practice of the Secretary-General in disciplinary matters and cases of possible criminal behaviour during the period from 1 January to 31 December 2023 ([A/79/749](#)).

Staff engagement surveys and training

28. The 2023 United Nations Staff Engagement Survey was delayed owing to resource constraints arising from the financial situation, the need for changes in the survey tool used by the new external provider, including enhanced privacy, and the release of the survey in all six official languages of the United Nations. The Survey was launched in October 2024, with results expected to be available early in 2025 ([A/79/696](#), para. 69). **The Advisory Committee trusts that results from the United**

Nation Staff Engagement Survey and related analysis will be included in the next relevant report on human resources management.

29. In April 2024, a new e-learning path for data management and analytics was launched. In addition, the Department of Management Strategy, Policy and Compliance was to offer, by the end of 2024, the United Nations Data Analytics Professional Certificate programme, which features a blended curriculum on descriptive and predictive analytics in the United Nations context. After completing a design phase and a pilot involving 19 entities earlier in 2024, a new enterprise learning management system has been endorsed and is set to be rolled out early in 2026. The system is aimed at supporting easy access to and the development of learning content, creation delivery and monitoring of learning, as well as the integration of resources for learning across the Secretariat (*ibid.*, paras. 73 and 75).

Delegation of authority

30. In response to the recommendations of the Board of Auditors, the initial review of delegation of authority key performance indicators was completed and targeted monitoring and outreach was increased. Revision of the Secretary-General's bulletin on the delegation of authority and the delegation instruments is in the final review stage. The accompanying enhancement of the delegation of authority portal into a more agile tool to facilitate future adjustments is undergoing testing. Measures that will be taken in 2025 and beyond include: (a) supporting client entities during the roll-out of the revised delegation of authority policy framework and the enhanced portal; and (b) continuing to enhance the delegation of authority monitoring framework as part of the planned move to Umoja Analytics, and implementing the recommendations of the Board (*ibid.*, paras. 79–83).

31. Upon enquiry, the Advisory Committee was informed that the Board of Auditors had closed 11 of 18 delegation of authority-related recommendations. Seven recommendations are under implementation. The Business Transformation and Accountability Division is on track to implement these in 2025, subject to the Board's review during the next audit. Four recommendations will be implemented through the release of the revised Secretary-General's bulletin and instrument (which is in the final stages of review) and the accompanying enhanced delegation of authority portal. Three recommendations will be implemented through the monitoring framework 2025 continuous improvement project. The Committee was also provided with a table showing the changes introduced in delegation of authority indicators (see annex to the present report).

32. According to information provided to the Advisory Committee upon enquiry, the delegation of authority policy framework is focused on defining who has the authority to take decisions and does not describe the processes for executing those decisions or the controls operating within those business processes. In line with additional information provided to the Committee, there is one reference to the “three lines model” in the delegation of authority policy framework, which is related to the responsibility of the first line of defence in addressing deficiencies in the internal controls in their entities. While the delegation of authority policy framework does not explicitly use the term “second line” of defence, the annex of the delegation of authority bulletin describes the role of delegation of authority monitoring by the Business Transformation and Accountability Division as part of the second line role and in line with the monitoring role. The revised annex, which is under review, includes text that references the second line of defence more explicitly. The Administration is also addressing the General Assembly's recent request in paragraph 64 of its resolution [79/257](#) to “review the accountability of the first and second lines of defence”, which will be reported to the Assembly at its next session (see para. 40 below).

33. The Advisory Committee notes that the Secretary-General's bulletin on the delegation of authority is under review and trusts that the revised annex will provide further clarity on the roles and responsibilities, in particular as it pertains to compliance monitoring of departments that exercise central functions in respect of areas under the delegation of authority. The Committee trusts that the next report will provide an update in that regard.

Enterprise risk management system

34. Relevant risk treatment working groups were formed to develop the risk-mitigating measures, which were endorsed by the Management Committee in July 2024. The roll-out of the Umoja enterprise risk management solution for the 57 initially selected entities continues to be implemented across the Organization. Most of the entity-level risk registers were expected to be migrated to Umoja by the end of 2024 (A/79/696, paras. 84–87).

35. Upon enquiry, the Advisory Committee was informed that, following the most recent Secretariat-wide risk assessment, 43 risks were identified that could have an impact on the effective functioning of the Secretariat. Of these, 14 were classified as “very high” risks necessitating the immediate attention and action of senior management to mitigate the critical risks to the Organization. Among those 14 critical risks, 10 are consistent with those identified in previous risk assessments, while 4 new risks emerged from a comprehensive desk review, interviews and workshops with senior leaders throughout the Secretariat. These new critical risks concern political climate, information integrity, humanitarian assistance and sexual exploitation and abuse.

Anti-fraud and anti-corruption framework of the United Nations

36. As part of developing the Secretariat-wide risk treatment and response plans, corporate risk owners have identified relevant mitigating action for the critical fraud and corruption risks highlighted in the Secretariat-wide risk assessment, namely: (a) organizational culture; (b) cybersecurity; (c) implementing partners; (d) theft of fuel, rations and inventory; and (e) procurement fraud. *Fraud and Corruption Awareness: A Handbook for Staff* is available in English and French. The final draft of the Spanish version is undergoing a review process for publication in 2025 (ibid., paras. 89–90).

37. Upon enquiry, the Advisory Committee was informed of the measures taken to foster a culture of accountability, including mandatory training programmes on ethics and fraud prevention, as well as the establishment of comprehensive policies and guidelines and the implementation of strengthened internal controls and auditing mechanisms to prevent and detect fraud. A zero-tolerance approach implies that the Secretariat acts on all allegations of fraudulent acts involving any individual or entity covered by the regulations, rules, administrative issuances, policies, procedures and agreements, through appropriate administrative and/or disciplinary measures and/or contractual remedies when wrongdoing is established.

System of internal control

38. The statement on internal control for 2023, as signed by the Secretary-General, is available in the six official languages.¹ Overall, the statement provides reasonable assurance that the Secretariat operated under an effective system of internal control. Similar to previous years, while no significant internal control issues were identified in 2023, eight areas with room for improvement were recognized. These areas are

¹ See <https://reform.un.org>.

carried forward from the statement on internal control for 2022 operations, notwithstanding the progress achieved, and will continue to be monitored. The Secretariat will continue to streamline and strengthen the internal control framework over the coming period by: (a) documenting and assessing the effectiveness of the internal control environment, including through cross-cutting analysis workshops; (b) continuing the integration of internal controls into risk management through the gradual deployment of the Umoja process control component; and (c) issuing the statement on internal control for operations carried out in 2024 (*ibid.*, paras. 94 and 98). **The Advisory Committee looks forward to the issuance of the statement on internal control for operations carried out in 2024. The Committee further trusts that more detailed information on efforts to document and assess the effectiveness of the internal control environment will be provided in the next report, including as it pertains to the implementation of the three lines of defence model and the links between roles and responsibilities in the system of internal control and related individual staff assessment workplans, as appropriate (see also para. 40 below).**

39. The Secretary-General indicates in his report that the “three lines” is a combined assurance model that describes how the control framework mitigates risk by operating across three levels. The first line of defence comprises the controls operated by Secretariat entities in their day-to-day operations; the second line of defence consists of the controls operated by business-enabling functions primarily in Headquarters entities; and the third line of defence is the independent assurance that the Office of Internal Oversight Services (OIOS) provides. According to the Institute of Internal Auditors, the role of the second line is to provide the policies, frameworks, tools, techniques and support to enable risk and compliance to be managed by the first line (client entities), conduct monitoring to judge how effectively clients are doing this, and help to ensure consistency of definitions and measurement of risk across the organization. Second line responsibilities are shared across Headquarters entities, depending on the risk, process or policy area that the internal controls are focused on. Functions include budget and finance, human resources, supply chain management, risk management, monitoring organizational performance, and the safety and security of the Organization’s human, physical and information resources ([A/79/696](#), paras. 63–65).

40. Upon enquiry, the Advisory Committee was informed that the three lines of defence was defined in the report of the Secretary-General on shifting the management paradigm in the United Nations as follows:

- (a) The first line of defence consists of the controls operated by managers and staff who own and manage risks in their areas of operation;
- (b) The second line of defence is the centralized, business-enabling functions focused on compliance and risk management activities;
- (c) The third line of defence is the independent oversight that OIOS provides.

41. In paragraph 64 of its resolution [79/257](#), the General Assembly stressed that the Department of Management Strategy, Policy and Compliance and the Department of Operational Support, as the second line of defence in human resources and asset management, were accountable for decisions by the first line of defence under the delegation of authority, and requested the Secretary-General to review the accountability of the first and second lines of defence so as to improve the culture of effective management and accountability. **The Advisory Committee stresses the need for greater clarity on the roles and responsibilities of the three lines of defence for the effective functioning of the internal control system and risk management in the Organization. The Committee notes that the General Assembly, in its resolution [79/257](#), requested the Secretary-General to review the**

accountability of the first and second lines of defence, highlighting the areas of human resources and asset management. The Committee considers that the scope of the review should be comprehensive and include, in addition to the areas highlighted above, financial and budget management, information and communications technology and supply chain management, in particular procurement and property management, control and disposal. The Committee trusts that the review will be followed by the incorporation of a clear definition of the roles and responsibilities of the three lines of defence and by the strengthening of the exercise of the second line of defence across departments in the accountability framework, and that updated information will be provided in the next report (see also [A/78/743](#), para. 35; see also paras. 26 and 33 above).

42. According to information provided to the Advisory Committee upon enquiry regarding the accountability framework for cases of significant financial loss or reputational risk to the Organization, OIOS receives requests for the investigation of cases from the Administration, referrals from internal audits and confidential reports of waste, fraud and mismanagement through the Office's hotline. When assessing a complaint, indications of either significant financial loss or reputational risk to the Organization are considered as part of the OIOS investigation intake criteria and would result in priority investigation. Where an investigation supports the complaint, a report is sent to the Office of Human Resources for review and consideration of disciplinary action. Staff rule 10.1 (b) provides for the imposition of the administrative measure of financial recovery in cases of established misconduct that is determined to be wilful, reckless or grossly negligent. All quantifiable loss to the Organization is specified for recovery in appropriate cases. **The Advisory Committee notes the existing accountability framework in cases of established misconduct that leads to significant financial loss or reputational risk to the Organization. The Committee trusts that additional information will be provided to the General Assembly, at the time of its consideration of the present report and in the next report, on existing processes to ensure individual or organizational accountability in cases in which misconduct has not been determined, but that have led to significant financial loss or reputational risk to the Organization.**

Conduct and discipline

43. The Secretary-General describes initiatives to strengthen accountability in matters related to conduct and discipline across the Secretariat. All personnel selected for positions across the Secretariat are screened using the ClearCheck database for sexual exploitation and sexual abuse or sexual harassment, and efforts have been accelerated to expand the scope of ClearCheck to other forms of misconduct. The trust fund in support of victims of sexual exploitation and abuse continues to fund projects to address gaps in services and assistance to victims and, until 2024, supported the implementation of projects in the Central African Republic, the Democratic Republic of the Congo, Haiti, Guatemala, Liberia and South Sudan. In 2024 the Office of Human Resources began to publish enhanced information on the status of claims of paternity and child support involving United Nations peace operation personnel on the conduct in United Nations field missions website.² From 1 July 2023 to 30 June 2024, 171 cases were considered for possible disciplinary action and, during the same period, 216 new cases were received ([A/79/696](#), para. 99).

44. Upon enquiry, the Advisory Committee was informed that, between 1 November 2024 and 23 January 2025, OIOS received an additional 21 complaints related to racism or discrimination on the basis of race, ethnicity or nationality. Of these, eight

² See <https://conduct.unmissions.org/sea-data-introduction>.

complaints (or 38 per cent) were recommended for investigation, six were referred to the officials responsible for appropriate action, three were closed for information and four remain at various stages of intake. OIOS records whether the incoming complaints refer to the grounds of discrimination being race, ethnicity or nationality. The recording categorization is based on what the complainants themselves have indicated in their complaint. Of the 125 complaints received between 1 July 2023 and 23 January 2025, 59 per cent of reports referred to race as the basis for discrimination, 31 per cent referred to nationality and 10 per cent to ethnicity. The groups of race, ethnicity and nationality refer to some of the characteristics that are protected from discrimination in line with the Secretary-General's bulletin on addressing discrimination, harassment, including sexual harassment, and abuse of authority ([ST/SGB/2019/8](#)).

Strengthening evaluation

45. According to information provided to the Advisory Committee upon enquiry, the Business Transformation and Accountability Division, in collaboration with the OIOS evaluation support team, is supporting all Secretariat entities in increasing the use and usefulness of internal evaluations. These internal (or self-) evaluations, which are separate from OIOS oversight evaluations, are conducted by the entity for the entity itself, as part of the Regulations and Rule Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation. The Division's support includes the provision of tailored evaluation management guidance and coaching, enhancing access to evaluation expertise and tools, and the facilitation of an evaluation community of practice to promote learning, peer exchange and partnerships. OIOS provides support for quality standards, methodology and the adaptation and transfer of evaluation information. **The Advisory Committee looks forward to an update on improvements made to internal/self-evaluations in the next report.**

Ethical standards and integrity

46. According to information provided to the Advisory Committee upon enquiry, the Ethics Office, in line with its mandate (see [ST/SGB/2005/22](#)), provides confidential advice and guidance to staff on ethics-related matters. Over the years, conflict of interest queries have consistently created the most significant part of the Office's advisory services (averaging some 50 per cent of the total volume). Noting the importance of setting the tone from the top, the Office continues to enhance understanding by heads of entities and senior officials of conflict of interest and reputational risk issues. Ethics inductions provided by the Office to heads of entities specifically cover conflicts of interest, especially given the role of such senior officials in considering and approving outside activities, and in leading by example. **The Advisory Committee notes that the General Assembly stressed the importance of the early detection and timely management of potential conflicts of interest, with the necessary internal accountability framework in place, and requested the Ethics Office to continue to address identified conflict-of-interest risks by issuing conflict mitigation recommendations (resolution 79/251, para. 2), and trusts that updated information in that regard will be included in the next report of the Office.**

Oversight and advisory bodies

47. The opening balances of outstanding recommendations relating to the report of the Board of Auditors on the operations of the United Nations as reported in volume I decreased from 279 at the beginning of 2020 to 187 at the beginning of 2024. The opening balances of outstanding recommendations contained in the Board's report on

United Nations peacekeeping operations as reported in volume II peaked at 116 at the beginning of the 2019/20 reporting period and have decreased since then, to 53 at the beginning of 2023/24. Approximately 11 per cent of the recommendations of the Board have been outstanding for more than four years. This is due primarily to the following: (a) some recommendations are of an ongoing or long-term nature and require more than one audit cycle for full implementation; (b) some recommendations are composed of several parts that either require different time frames for implementation or are dependent on external factors; and (c) some recommendations involve policy, process or system changes that require a longer time to implement (A/79/696, paras. 117–119).

48. The opening balances of outstanding OIOS recommendations decreased from 1,612 at the beginning of the 2019/20 reporting period to 1,209 in 2024/25. In its report on its activities for the period from 1 July 2023 to 30 June 2024 (A/79/309 (Part I)/Add.1), the Office noted that long-term trends showed that more than 90 per cent of its recommendations were eventually implemented and that an average of 6 per cent were closed without implementation. OIOS noted that 1,209 recommendations were open as at 30 June 2024. Of those, 956 pertained to the Secretariat. OIOS reiterated that it had made changes to the way in which it formulated its recommendations to ensure that they were aimed at recommending action that could be implemented within 24 months, which were expected to result in higher overall implementation rates and fewer recommendations being closed without implementation (A/79/696, paras. 120–122).

49. **The Advisory Committee reiterates the importance of full implementation of the recommendations of the oversight bodies and the endorsed recommendations of the Committee in a prompt and timely manner, as appropriate, of holding programme managers accountable for the non-implementation of recommendations and of reporting thereon in all future reports on accountability (see also A/79/7, para. 13, and A/78/743, para. 54).**

III. Conclusion

50. **Subject to its observations and recommendations above, the Advisory Committee recommends that the General Assembly take note of the progress made and the plans to continue to strengthen the Secretariat's accountability system, as described in the report of the Secretary-General.**

Annex

Changes implemented by the Secretariat in response to lessons learned, Board of Auditors recommendations, client entity feedback and General Assembly decisions

2020
<ul style="list-style-type: none"> • The delegation of authority key performance indicator report was changed from a twice-yearly static PDF file to a more interactive report hosted on the management dashboard and produced every quarter. • The online version provided additional visualizations and allowed the user to easily navigate to past completed quarters. • The “Notes” page in each key performance indicator (later renamed to “About this KPI”) was introduced. It contains key considerations for the key performance indicator and management analysis for each quarter. • A quick reference guide on how to navigate the report was created and made available online.
2021
<ul style="list-style-type: none"> • A new format was used in the delegation of authority monitoring report that also included the performance for the current quarter using data from enterprise systems refreshed daily, along with a details page for each key performance indicator that has data for further analysis by entities. • “Alternative views” for some human resources key performance indicators was also introduced. For example, entities responsible for service provision for other entities could see their individual entity data independent of (and/or including) data pertaining to their service provision responsibilities. • For each key performance indicator, the new format also allowed all entities to see performance against the key performance indicators at the global level and drill down to the entity group level, in addition to seeing the information for the entity. • Resident coordinator offices were added to the human resources key performance indicators because they made the transition to using the enterprise systems.
2022
<ul style="list-style-type: none"> • Resident coordinator offices were added to all the other key performance indicators across budget and finance, procurement, travel and property management. • Response mechanism planning began. • Automation of monitoring tests piloted.

2023
<ul style="list-style-type: none"> • The performance summary page was added as the initial landing page for each entity. The new view gives a consolidated view of the entity's performance in all key performance indicators on a single page. • Assessment of key performance indicators completed and additional key performance indicators, or adjustments to existing key performance indicators, were designed and tested.
2024
<ul style="list-style-type: none"> • The following key performance indicators were added to the quarterly report: <ul style="list-style-type: none"> ◦ Non-geographical position appointments ◦ Status of reported human resources exceptions ◦ Programme support cost sustainability ◦ Actual vs. budgeted vacancy rates ◦ Staff receivables management ◦ Proper use of financial regulations and rules ◦ Mandatory training on procurement ◦ Repeat purchases from the same vendor ◦ Travel expenditure vs. travel appropriation ◦ Timely assessment of prohibited conduct (provisional until the end of 2024) • Some existing key performance indicators underwent the following adjustments: <ul style="list-style-type: none"> ◦ Gender parity: Field Service category of staff was included to align the key performance indicator with the related indicator in the senior managers' compacts ◦ Timely reporting of human resources exceptions: The measure was changed to the percentage of exception cases that were reported within seven calendar days from the date of decision (target: 80 per cent) ◦ Timely payments for goods and services: In order for the payment certification time to be calculated more accurately, the scope was changed to include only payments processed using purchase orders ◦ Stand-alone purchases: The top 10 vendors and top 10 commodities were included for additional information ◦ Exceptions to formal solicitation: The top 10 vendors and top 10 categories were added