Fifth progress report on the accountability system in the United Nations Secretariat

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Fifth Committee

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Mr. Chairman and Distinguished Members,

I am pleased to introduce the Secretary-General's "Fifth progress report on the accountability system in the United Nations Secretariat".

The report describes the measures taken and planned by the Secretary-General to strengthen the accountability system in response to GA resolution 69/272.

The report is organized around three key concepts embedded in the accountability system of the Secretariat. First, **performance and results**, the obligation of the Secretariat to deliver the results. Second, **stewardship of resources**, the Secretariat's responsibility as the protector of the resources entrusted to it. And thirdly, **compliance**, the commitment of the Secretariat to deliver results and implement its activities in accordance with all regulations, rules, policies and procedures.

In addition, the report describes **"Enablers"**, that is, the International Public Sector Accounting Standards (IPSAS) and Umoja as the platforms on which a more accountable and efficient United Nations is being built. Umoja is critical to these efforts. Its business intelligence will provide visibility into its operations, and its tools will help in managing the Organization more actively and therefore in a more accountable manner.

Measuring the efficiency of the Organization

In its resolution 69/272, the General Assembly requested the Secretary-General to identify appropriate methods and tools to portray the efficiency with which the Secretariat undertakes its work.

While measuring efficiency might be relatively straightforward for an entity that produces measurable goods and services, it is more complex for an organization like the United Nations, which has a wide variety of mandates and operations, from conference servicing and analytical work to political mediation and peacekeeping.

Although the Organization is making efforts to increase its focus on results, there are limitations in trying to measure efficiency at the results or impact level. Under these circumstances, we are proposing to continue measuring efficiency at the level of outputs and processes, which would be a more objective way of measuring, as they are more within Secretariat's control.

We will continue to lay the foundation for the effective implementation of results-based management. In response to a request by the General Assembly, we are improving the logical frameworks to focus more on impact and results and we are also improving the preparation of the biennial program performance report.

Enterprise risk management

Considering the complexity of the Organization, the progress on ERM implementation over the last two years has been significant, a front runner in the UN system organizations, in part thanks to the leadership of the Secretary-General and the critical role played by the Management Committee, ensuring active senior management engagement.

In July 2015, the Management Committee approved the risk treatment and response plans for 6 critical risks, which were developed by the corporate risk owners, and working groups are in the process of implementing the action plans already underway.

Under the guidance of the respective corporate risk owners, working groups are currently monitoring the work of the responsible risk treatment teams, the effectiveness of the agreed actions in mitigating the risks and the evolving risk profile of the Organization, with periodic reporting to the Management Committee.

Personal accountability

Within the accountability system, personal accountability is an area the Organization needs to pay particular attention to make progress: performance management for staff-at-large, compacts for senior managers, and disciplinary action for misconduct.

As you recall, the Secretary-General submitted his proposal to reform the performance management and development system for the consideration of the General Assembly at its 69th session, which was deferred to the current resumed session.

The policy on accountability for conduct and discipline in field missions was adopted by the Departments of Political Affairs, Peacekeeping Operations and Field Support in August 2015 and now applies to all peacekeeping and special political missions.

Anti-fraud framework

One important area in which we are actively working is the preparation of an Anti-fraud framework. The anti-fraud framework provides comprehensive information and guidance on how to prevent, recognize and address fraudulent acts.

The framework will explain the responsibilities of staff members and other United Nations personnel in respect to the framework and establish certain principles to which third parties in contractual arrangements with the Secretariat, including vendors, suppliers and implementing partners, must adhere.

The framework will reiterate the zero-tolerance approach to fraudulent acts by the Secretariat. It will also include a definition of fraud and corruption as they apply to the Secretariat; the responsibilities of every concerned actor from the Secretary-General downward in respect to the framework; and the fraud prevention measures the Secretariat has in place.

Recommendations issued by the oversight bodies

The report includes an analysis of the status of implementation of high-risk and main recommendations of the Board of Auditors and OIOS. It shows a positive trend during this period.

The improvements can be explained by the proactive role of the Management Committee in regularly following up and emphasizing the importance of implementing critical recommendations by the programme managers, the continuous engagement with the oversight bodies and the important role of managers and oversight bodies' focal points in taking prompt actions.

Thank you, Mr. Chairman.

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