

**Progress towards an accountability system in the
United Nations Secretariat**

Statement of the Chairman of the ACABQ

ACABQ report: A/66/738; Related report: A/66/692

Mr. Chairman,

The Committee believes that the adoption by the General Assembly of a definition of accountability provides a clear direction for further developing the accountability framework, strengthening accountability mechanisms and establishing instruments for their enforcement.

The Committee notes the main actions taken during the reporting period to implement General Assembly resolution 64/259, in particular to promote a culture of accountability; clarify and codify delegations of authority; enhance the compact system; introduce a new performance management policy; and lay the groundwork for the introduction of enterprise risk management.

While the Secretary-General's report describes the administrative policies, procedures, and systems implemented or envisaged under each of the areas of the accountability framework, it provides few details to enable a clear understanding of the principles and mechanisms of the accountability measures, or any information on the weaknesses they are intended to address, as well as the timetable for their implementation and the next steps forward. The Advisory Committee therefore recommends that the Secretary-General be requested to improve the content of future progress reports on implementation of the accountability framework by providing more complete and transparent information on the measures and an analysis of the impact of their application, with key performance indicators and statistical information to substantiate results.

Concerning the measures implemented to promote a culture of accountability, the Advisory Committee welcomes the launching of an Accountability A to Z portal, which in its view, is a useful reference tool to guide and raise awareness on accountability issues. The Committee emphasizes however, that the portal constitutes only a first step towards the development of a culture of accountability. It stresses in particular that exemplary leadership of senior management is critical in setting the tone and the highest standards for a strong culture of accountability, personal integrity, compliance and achieving results. Moreover, a failure to hold senior managers to account has a negative impact on setting the standards of accountability throughout the Organization.

The Advisory Committee welcomes the progress reported in improving follow-up to and monitoring implementation of the recommendations of the oversight bodies. It considers that prompt action to address and eliminate the weaknesses identified by oversight bodies is an integral component

of an effective accountability system. The Committee therefore emphasizes the important role of the oversight bodies in the development of an accountability system for the United Nations, and encourages the Secretary-General to further strengthen consultation and cooperation with those bodies as he pursues implementation of the accountability framework.

The Advisory Committee recognizes the effort made to conduct a comprehensive review of the system of delegation of authority and to revise the system. It considers however, that the information contained in the Secretary-General's report is insufficient to enable a clear understanding of the comprehensive review process and its findings, the functioning of the new system of delegation of authority and the improvements it is intended to bring about. The Committee reiterates its earlier recommendation that the Secretary-General should provide further details on the revised system of delegation of authority, the mechanisms for monitoring the exercise of delegated authority and the measures to be taken in case of mismanagement or abuse of such authority.

The Advisory Committee notes the changes made to the content and assessment methods of the compact system. It considers that, with the envisaged establishment of a connection between individual workplans, departmental workplans, budget fascicles and the senior managers' compacts, as well as the inclusion in the compact of the final assessment of the performance of senior managers, the compact system could develop into a powerful instrument of the accountability system. The Committee encourages the Secretary-General to pursue his efforts to put these measures into effect.

The Advisory Committee will comment further on the performance management policy and the reform of the performance appraisal system in the context of its consideration of the Secretary-General's proposals on human resources management, in the fall. In this context, the Committee emphasizes that a system of rewards and sanctions is essential to creating a culture of accountability and responsibility. It recommends that the Secretary-General be requested to assess and rigorously apply the accountability measures in place for dealing with cases of underperformance, and to report comprehensively on this matter in the context of the Secretary-General's report on human resources management issues.

With regard to the enterprise risk management framework, the Advisory Committee welcomed the progress made thus far, including the definition of an overall policy for enterprise risk management and internal control, as well as a methodology and tools for its implementation.