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

Sixth progress report on the accountability system 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 sixth progress report of the Secretary-General on the accountability system in the United Nations Secretariat (A/71/729), submitted pursuant to General Assembly resolution 70/255. During its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 16 February 2017.

II. Observations and recommendations

A. General comments

2. The subject of personal and institutional accountability has been considered by Member States since the fifty-eighth session of the General Assembly and the Assembly has adopted a number of resolutions, including its most recent resolution 70/255 on progress towards an accountability system in the United Nations Secretariat. In paragraph 23 of the resolution, the Assembly requested the Secretary-General to take a more strategic approach and concrete actions to implement the accountability framework and to include in the progress reports comprehensive and tangible assessments of actions, activities and progress made by the Secretariat. With regard to specific areas such as results-based management, enterprise risk

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management, programme evaluation and responsibilities of senior managers, the General Assembly requested the Secretary-General to develop a range of measures, plans and guidelines, emphasizing that they should be concrete, detailed and precise, and to report thereon in his progress report.

3. In his sixth progress report, the Secretary-General highlighted several critical components that had been strengthened or put into place during the past year, including the enterprise risk management framework, the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat and accountability in field missions. According to the Secretary-General, major transformational projects implemented in recent years, such as the International Public Sector Accounting Standards (IPSAS), Umoja, the global field support strategy, the mobility policy and the capital master plan, had also started to foster better management and stronger accountability.

4. The Advisory Committee has commented extensively on various technical aspects of the accountability framework in its previous reports on the subject, as well as in the context of a wide range of other subject-specific reports, in which it has addressed specific operational matters and initiatives that include an accountability dimension.¹ **As a general comment, the Committee recalls its view that progress has been made in establishing structures and systems which, if utilized in the manner intended, can provide management and the governing bodies, elements for a viable accountability framework. Nevertheless, the Committee stresses once again that additional practical measures should be introduced to ensure that the different elements lead to lasting progress in ensuring improved institutional and personal accountability (see A/70/770, para. 2).**

5. The present report is focused on the application of key aspects of the accountability framework under two main themes: (a) monitoring and oversight mechanisms; and (b) managing risk and performance. A proposed change to the reporting frequency of the periodic progress report on the accountability system in the Secretariat is set out in section III of the present report.

B. Monitoring and oversight mechanisms

6. The Advisory Committee notes that mechanisms for monitoring the activities of the Organization include the work of the internal and external oversight bodies and systems of internal control, including the Anti-Fraud and Anti-Corruption Framework, protection for whistle-blowers and efforts to ensure exemplary conduct and discipline. In addition, as requested by the General Assembly, the Secretary-General is now

¹ These include the Advisory Committee's previous reports on accountability (A/70/770; A/68/783; A/67/776; A/66/738; A/64/683; A/63/457 and A/60/418); activities of the Ethics Office (A/69/332; A/68/348; A/67/306); special measures for protection from sexual exploitation and sexual abuse (A/71/643; A/69/839; A/67/780 and A/66/718); the global field support strategy (A/69/874; A/68/782; A/67/780); the global service delivery model (A/71/666 and A/70/436); human resources management (A/71/557; A/70/765; A/70/718; A/69/572 and A/68/523); financial reports and audited financial statements and reports of the Board of Auditors (A/71/669; A/70/380; A/69/386 and A/68/381); the enterprise resource planning project (A/71/628; A/70/7/Add.19; A/69/418; A/68/7/Add.7 and A/67/565); and procurement activities (A/69/809; A/67/801 and A/64/501).

tracking and reporting on the status of implementation of the Assembly's decisions on administrative and budgetary matters. The Advisory Committee's comments and recommendations on each of those areas are set out below.

Internal and external oversight

7. **In the context of its consideration of the report of the Secretary-General, the Advisory Committee notes that the report does not include any reference to the findings and recommendations of the Board of Auditors on the status of implementation or efforts to ensure personal or institutional accountability for addressing the audit concerns.** In that regard, in its report on the United Nations for the year ended 31 December 2015 ([A/71/5 \(Vol. I\)](#)), the Board observed that the Secretariat had not made sufficient progress in implementing the recommendations of the Board, in particular in relation to areas of long-standing concern to the Board, such as enterprise risk management, business transformation, financial management and accounts preparation. The Board indicated that 6 of the 63 extant recommendations (9 per cent) had been fully implemented, 22 (35 per cent) were under implementation, 32 (51 per cent) had not been implemented, 1 (2 per cent) had been overtaken by events and 2 (3 per cent) had been closed by the Board (*ibid.*, table II.1). The Board indicated that the implementation of Umoja had consumed the resources of the Secretariat in that regard, thereby affecting its ability to focus on the implementation of the recommendations.

8. Upon enquiry, the Advisory Committee was informed that the Secretary-General acknowledged the observation of the Board of Auditors regarding the unusually low implementation rates for 2014 and 2015, while noting that the simultaneous implementation of the Secretary-General's transformation agenda, which included IPSAS, Umoja, mobility and the global service delivery model, had placed an enormous additional demand on the group of staff members that are involved in implementing the recommendations of the Board. In addition, it was explained that the follow-up of the Board on the implementation of its recommendations contained in volume I of its reports, had previously been done on a biennial basis, but was now done annually owing to the adoption of IPSAS. Moreover, the Advisory Committee was informed that the implementation rate of recommendations contained in the report of the Board on the accounts of the United Nations peacekeeping operations for the financial period 1 July 2014 to 30 June 2015 ([A/70/5 \(Vol. II\)](#)) had improved, from 44 per cent in 2010 to 52 per cent in 2015. The Committee's most recent observations and recommendations on the findings of the Board of Auditors are contained in the report of the Committee on the financial reports and audited financial statements and reports of the Board for the period ended 31 December 2015 ([A/71/669](#)).

9. Upon enquiry, the Advisory Committee was also provided with information concerning the recommendations emanating from the Office of Internal Oversight Services (OIOS). The annual implementation rates of recommendations have consistently been above 50 per cent during the period from 2010 to 2015. In the addendum to its report for the period from 1 July 2015 to 30 June 2016 ([A/71/337 \(Part I\)/Add.1/Rev.1](#)), OIOS indicated that the Secretariat had achieved the following cumulative rates of implementation as at 30 January 2016: 97 per cent for 2012, 92 per cent for 2013, 84 per cent for 2014 and 56 per cent for 2015.

10. The Advisory Committee reiterates its view that the full and timely implementation of the recommendations of oversight bodies is an essential part of any effective system of accountability (see [A/70/770](#), para. 6, and [A/69/802](#), para. 15). The Committee also recalls that, in its resolution [70/255](#), the General Assembly also reiterated its request to the Secretary-General to take further, concrete measures to develop capacity for evaluation within the Secretariat programmes, with support provided by OIOS and external oversight bodies in terms of guidance and methodological advice.

Improving internal controls

1. Anti-Fraud and Anti-Corruption Framework

11. In his most recent report, the Secretary-General indicated that the Anti-Fraud and Anti-Corruption Framework for the United Nations Secretariat had been issued in September 2016 (see [ST/IC/2016/25](#), annex). He also indicated that activities relating to the new framework included the leadership dialogue for 2016, an e-learning programme, outreach articles and other materials (see [A/71/729](#), paras. 27 and 28). The Framework also includes agreed upon definitions of “fraud” and “corruption”.

12. In compliance with General Assembly resolution [70/255](#), in his report, the Secretary-General further indicated that, under the auspices of the High-level Committee on Management, a task force had been established whose main objective was to work towards a single set of definitions, agreed upon across the United Nations system, of what constitutes fraud, as well as suspected or presumptive fraud. In terms of implementing a zero-tolerance approach to fraudulent acts, the Secretary-General indicated that he planned to modify the Financial Regulations and Rules of the United Nations to include the activities of the Organization’s implementing partners that are contracted to assist in the delivery of United Nations mandates and finalize, by mid-2017, a Secretariat-wide fraud risk assessment to be undertaken by the enterprise risk management function of the Secretariat in collaboration with an outside expert ([A/71/729](#), paras. 30-34). **The Advisory Committee welcomes the efforts to establish a single agreed set of definitions of what constitutes fraud across the United Nations system and trusts that this work will be concluded expeditiously. The Committee also underlines the importance of applying zero-tolerance to fraudulent acts to all the Organization’s implementing partners.**

13. With regard to actual cases of fraud, the Advisory Committee was informed, upon enquiry, that the Secretariat reported to the Board of Auditors a total of 9 new cases of fraud or suspected fraud in 2015. In addition, in the most recent information circular containing proven cases of misconduct, covering the period from 1 July 2015 to 30 June 2016 (see [ST/IC/2016/26](#)), the Under-Secretary-General for Management reported 20 cases of fraud and misrepresentation in which disciplinary actions were taken, compared with 7 such cases in the previous period (see [ST/IC/2015/22](#)).

14. Upon enquiry, the Advisory Committee was also informed that the Secretariat agreed with the observation of the Board of Auditors that it did not have adequate systems and procedures in place to ensure the complete and accurate reporting of fraud. The Board recommended that the Administration should establish a central intake mechanism to cover all cases of staff grievances and suspected fraud,

allowing them to be properly screened and assessed and sent to the right part of the Organization for action, and facilitating improved data collection (see [A/69/5](#) (Vol. I), para. 148), a recommendation which was subsequently accepted by OIOS (see [A/69/353](#), para. 51). In its most recent report, however, the Independent Audit Advisory Committee strongly regretted that that critical recommendation continued to remain unimplemented and called upon OIOS to implement a central intake mechanism as expeditiously as possible (see [A/71/295](#), para. 69). The Advisory Committee was further informed that the matter of a central intake mechanism was currently on the agenda of the Secretary-General's management committee.

15. The Advisory Committee looks forward to the prompt implementation of the agreed recommendation regarding the establishment of a central intake mechanism for investigations. The Committee welcomes the adoption of the new Anti-Fraud and Anti-Corruption Framework and looks forward to receiving periodic status updates on its implementation in future reports of the Secretary-General on the accountability system.

2. *Enterprise risk management*

16. A policy framework for the implementation of enterprise risk management in the Secretariat was originally set out in the report of the Secretary-General on progress towards an accountability system in the United Nations Secretariat ([A/66/692](#)) issued in 2012. In paragraphs 10 to 22 of his most recent report on the accountability system, the Secretary-General described progress made in addressing the six organization-wide risks identified as matters of priority (see [A/71/729](#)).

17. In paragraph 14 of its resolution [70/255](#), the General Assembly requested the Secretary-General to provide it with updates with respect to the implementation of the enterprise risk management system across peacekeeping missions. In his report, the Secretary-General indicated that the first phase of implementation had been completed in 2016. In the report, it is noted that three peacekeeping missions, the United Nations Interim Force in Lebanon, the United Nations Mission in Liberia and the United Nations Interim Administration Mission in Kosovo, and the United Nations Logistics Base had initiated risk treatment plans to respond to previously identified risks, while implementation at the United Nations Support Office in Somalia had been delayed, owing to a change in mandate pursuant to Security Council resolution [2245 \(2015\)](#). In addition, an annual workshop for the focal points on mission risk management had been held ([A/71/729](#), para. 47). **The Advisory Committee notes, however, that the implementation of the enterprise risk management framework in peacekeeping missions is presently only at an initial phase and trusts that additional efforts will be taken to implement the approach across all peacekeeping operations.**

3. *Policy against retaliation*

18. In compliance with General Assembly resolution [70/255](#), the Secretary-General finalized a new whistle-blower policy, which was issued in the Secretary-General's bulletin on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations ([ST/SGB/2017/2](#)), which was issued on 20 January 2017. The Advisory Committee notes that the new policy

replaces an older policy that had been in effect since 2005. The major changes include the following:

(a) The Ethics Office and OIOS will now be able to take preventive action where a risk of retaliation has been identified, instead of requiring staff to identify a specific retaliatory act before they can request protection;

(b) The policy affords protection from retaliation to whistle-blowers who report wrongdoing committed not only by staff but also by contractors, non-United Nations peacekeepers and others;

(c) Staff now have the right to seek review of preliminary determinations made by the Ethics Office;

(d) Complainants will be notified of disciplinary measures taken against staff members found to have retaliated against them.

19. The Advisory Committee was also informed that the Secretary-General had tasked an internal working group to examine whether the policy should also provide enhanced protection for consultants and individual contractors. The working group has been requested to provide its recommendations by 30 June 2017.

20. The Advisory Committee welcomes the new policy on protection against retaliation and trusts that detailed information on its implementation, including any proposed extension to its scope, will be provided in the next progress report on the accountability system.

4. *Financial disclosure programme*

21. Details on the caseload of the Ethics Office, as well as the compliance with the financial disclosure programme that that Office administers, are contained in paragraphs 49 and 50 of the report of the Secretary-General ([A/71/729](#)). The most recent observations and recommendations of the Advisory Committee on the activities of the Ethics Office are contained in its report on human resources management (see [A/71/557](#), sect. VIII).

5. *Conduct and discipline*

22. Data relating to disciplinary actions in cases of misconduct for the period ending 30 June 2016 are contained in paragraphs 65 and 66 of the report of the Secretary-General ([A/71/729](#)). Observations and recommendations of the Advisory Committee on disciplinary matters are contained in its most recent report on human resources management (see [A/71/557](#), sect. VI). With regard to senior staff members, the Advisory Committee was informed, upon enquiry, that, between 2014 and 2016, a total of four staff members at the D-1 level and above had been reprimanded, whereas three additional staff members at that level had been subjected to disciplinary sanctions.

23. Regarding conduct and discipline in field missions, in his report, the Secretary-General indicated that a full update on the special measures for protection from sexual exploitation and abuse would be provided in the context of the next report on the matter, to be submitted during the second part of the resumed seventy-first session of the General Assembly (see [A/71/729](#), para. 43).

24. In his report, the Secretary-General indicated that the technical interface had been activated between the Misconduct Tracking System maintained by the Department of Field Support and the system used by the Department of Peacekeeping Operations for the deployment of military and police contingent personnel, in February 2016, to allow vetting for prior misconduct against information recorded in the System. With vetting now being done for military and police contingent personnel, all personnel deployed at peacekeeping and special political missions are now subject to the same vetting process, which is designed to ensure that personnel previously found to have committed misconduct do not serve again in the United Nations (see [A/71/729](#), para. 46). **The Advisory Committee takes note of this initiative, but stresses the need for a single system-wide tracking system that would cover all forms of misconduct thereby ensuring a comprehensive and consistent system of vetting that avoids any duplication of effort. The Committee intends to revert to the matter in the context of the next report of the Secretary-General on human resources management.**

Implementation of resolutions of the General Assembly

25. In paragraph 7 of its resolution [70/255](#), the General Assembly requested the Secretary-General to include information on the status of the implementation of Assembly resolutions on administrative and budgetary matters and to ensure that comprehensive information on the implementation of such resolutions is contained in the biennial programme performance report.

26. The Advisory Committee was informed, upon enquiry, that a tracking mechanism had been designed to collect the relevant information on the above-mentioned resolutions from all offices within the Department of Management and other departments and offices, as applicable. Those offices will be required to submit their responses by mid-March 2017. A brief summary of actions taken by the Secretary-General will be included with the responses. The Committee was also informed that, as at mid-February 2017, a total of 85 resolutions of the General Assembly on administrative and budgetary matters had been included in the tracking mechanism.

27. The Advisory Committee was further informed that a similar exercise would be carried out with respect to the resolutions on administrative and budgetary matters to be adopted by the General Assembly in 2017. The final information will be compiled in the programme performance report for the biennium 2016-2017 and submitted to the General Assembly at its seventy-second session.

28. The Advisory Committee welcomes the steps taken towards monitoring the status of the implementation of the General Assembly resolutions on administrative and budgetary matters and notes that consolidated information thereon will be included in the forthcoming programme performance report. The Committee recommends that the General Assembly request the Secretary-General to also include this information in future performance reports on the programme budget.

C. Managing performance

Institutional performance

29. With regard to statistical data on the Organization's performance, the Advisory Committee was informed that the most recent recorded results for the United Nations Secretariat on the implementation of the approved programme of work are contained in the relevant programme performance report for the biennium 2014-2015 (A/71/75). In that report, it is indicated that 34,150 outputs were implemented during the biennium 2014-2015, which represents an increase in the implementation rate, from 92 to 94 per cent of outputs, compared with the biennium 2012-2013.

30. In terms of the broader concept of achieving programme outcomes, the Advisory Committee recalls that the General Assembly, in paragraphs 11 and 12 of its resolution 70/255, requested the Secretary-General to continue his efforts to accelerate the implementation of the results-based management framework throughout the Secretariat in a phased manner, taking into account the provisions of paragraph 6 of its resolution 67/253, in which the Assembly, inter alia, had requested the Secretary-General to further refine the results-based management framework to take into account how the Organization is shifting its focus from the delivery of outputs to the delivery of results. The Assembly reiterated its request to the Secretary-General to include in the sixth progress report a detailed plan, with a fixed time frame and clear milestones, for the implementation of results-based management as part of the regular functioning of the Organization.

31. The Advisory Committee notes that the most recent report of the Secretary-General on the accountability system contains no reference to the concept of results-based management. Upon enquiry, the Advisory Committee was informed that plans are under way to draw specific links between the strategic objectives of the Organization and the management of the Organization's human resources by putting into place senior managers' compacts and enhancements to the staff performance management system.

32. The Advisory Committee notes with concern that the report of the Secretary-General contains no information with respect to the implementation of results-based management and does not address the requirements set out by the General Assembly for the implementation of a detailed plan, with a fixed time frame and clear milestones. The Advisory Committee recommends that the General Assembly request the Secretary-General to expedite completion of this plan and to report thereon in his next progress report on the accountability system.

33. Regarding the impact of Umoja on institutional performance, updated information on the implementation of Umoja is contained in paragraphs 68 to 71 of the report of the Secretary-General (A/71/729), in which he noted that the financial statements module, which served as the backbone for compliance with IPSAS, was launched for peacekeeping operations in August 2016. The module was applied to all other operations in January 2017. Some of the systemic improvements that are starting to emerge as a result of use of Umoja are cited, such as the implementation of the Umoja real estate module as an important step forward, given that, according to the Secretary-General, it provides a comprehensive view of the Organization's

owned, leased and donated right-to-use real estate holdings (*ibid.*, paras. 75-77). It is indicated that Umoja would allow for the implementation of a global procurement operating model in the Secretariat, given that suppliers for all Secretariat entities were now consolidated in a common database (*ibid.*, paras. 79 and 80). **The Advisory Committee notes that the report under review contains few specific details and trusts that detailed, concrete information on the impact of Umoja on institutional and personal accountability will be included in the next report of the Secretary-General.**

34. With regard to the authorship and clearance of Secretariat reports, the Advisory Committee was informed that an internal memorandum dated 13 August 2013 from the Chef de Cabinet addressed to all Heads of Departments and Offices had established the procedures with respect to the clearance of reports of the Secretary-General. In the memorandum, it was indicated that mandatory clearance by the Executive Office of the Secretary-General was required for:

(a) All reports of the Secretary-General to the Security Council or the Human Rights Council;

(b) All reports to the General Assembly containing policy proposals that have resource implications or that could be viewed as politically sensitive.

Reports that do not meet those criteria are to be submitted to the Executive Office of the Secretary-General for information, accompanied by a cover memorandum with specific information about the content of the report.

Individual performance

I. Senior managers' compacts

35. The General Assembly, in paragraph 22 of its resolution [70/255](#), reiterated its requests to the Secretary-General to take further concrete measures to ensure that the compacts system becomes a meaningful and powerful instrument of accountability, to take actions to address systemic issues that prevent managers from meeting their targets, in particular those related to compliance with the recruitment timeline, and to report to the Assembly on the progress achieved in that regard in the context of the sixth progress report.

36. In the report of the Secretary-General, information is provided on areas of responsibility contained in the senior managers' compacts, and it is indicated that the template of the compact for heads of field missions for 2016 had been refined to include a new objective on gender mainstreaming, strengthened language on conduct and discipline and a new commitment in the area of the environment (see [A/71/729](#), paras. 53 and 54). Upon request, the Advisory Committee was provided with the templates of the compacts put into place for the senior managers serving in the United Nations. The Committee notes that both the expected accomplishments and the performance measures in the compacts are formulated in very broad terms that, together with the absence of implementation timelines, limit their usefulness as an actual tool for enforcing accountability. For example, one of the expected accomplishments in financial resource management for heads of mission reads: "Managers plan, monitor and utilize resources requirements proactively to achieve stated objectives and priorities" and one of the related performance measures is defined as: "Identification and realization of resources efficiencies totalling at least

1 per cent of annual requirements”. **The Advisory Committee recommends that the General Assembly request the Secretary-General to undertake additional efforts to strengthen the senior managers’ compacts by making them more concrete with specific measurable and time-bound performance measures and targets.**

37. Furthermore, the Advisory Committee notes that the recent reports of the Board of Auditors continue to highlight deficiencies in financial stewardship and compliance with the United Nations Financial Regulations and Rules.² The Advisory Committee reiterates its view that the necessary measures must be in place to link individual responsibilities with organizational activities, whether these pertain to day-to-day management tasks or broader institutional change initiatives and that the credibility of the accountability framework rests on the ability of the Organization to operationalize and enforce remedial measures for staff and officials who have not adequately exercised their responsibility (see [A/70/770](#), para. 29).

38. In his report, the Secretary-General also indicated that, through the annual compact assessment process, the Management Performance Board had identified compliance with recruitment timelines as a systemic area of weakness for senior managers ([A/71/729](#), para. 55). The Advisory Committee recalls that, as previously reported in his overview of human resources management reform ([A/71/323](#)), the Secretary-General was piloting a centrally administered assessment project with the goal of reducing recruitment timelines, in particular the time taken by hiring managers to recommend candidates.

39. On the related matter of recruitment timelines and the specific issue of the time taken for the classification of posts, the Advisory Committee was informed during its consideration of the present report, that the time taken to classify posts had, to date, been excluded from the staffing timeline; data on that process was being handled outside of Inspira. **In view of the lack of clarity and data concerning the inclusion of the classification process in the recruitment timelines, the Advisory Committee reiterates its intention to keep this matter under review in the context of its review of the next report of the Secretary-General on the overview of human resources management reform (see also [A/71/557](#), para. 29).**

2. *Staff performance*

40. The Secretary-General, in paragraphs 58 to 62 of his report ([A/71/729](#)), refers to a two-phased approach to reforming the Organization’s performance management that would first stress the credibility and reliability of performance evaluations and subsequently make them an explicit criterion for career progression. That approach was initially put forward in his most recent overview of human resources management reform ([A/71/323](#), paras. 77-95). The first phase is proposed to be implemented between 2017 and 2019, whereas the second phase would begin in 2019.

41. The Advisory Committee provided its comments on staff performance in its recent report on human resources management (see [A/71/557](#), paras. 55-60). The General Assembly has endorsed the Committee’s related conclusions and recommendations, in Assembly resolution [71/263](#).

² See, in particular, [A/71/5](#) (Vols. I and II).

42. In the context of its consideration of the present report, the Advisory Committee was informed, upon enquiry, that, on average for the past three performance cycles (covering the period from 1 April 2013 to 31 March 2016), approximately 98 per cent of staff were deemed to have been working excellently (exceeds performance expectations) or well (fully satisfactory performance). In that regard, the Committee was informed that in the view of the Office of Human Resources Management, departments and offices should be advised to take a more balanced approach to ratings, one that would resemble a bell curve, while recognizing that establishing set percentages might have a negative impact on staff productivity and morale. **The Advisory Committee reiterates its view that the current ratings distribution may not be an accurate reflection of performance in the Organization and expects specific measures that would result in a more credible distribution of ratings. The Committee intends to revert to this issue in the context of its review of the next report of the Secretary-General on the overview of human resources management reform.**

III. Conclusion

43. The actions to be taken by the General Assembly are set out in paragraphs 83 and 84 of the report of the Secretary-General (A/71/729). The General Assembly is requested in particular to consider changing the frequency of the progress reports from annual to biennial in order to provide the Secretariat with more time to implement the measures on which it reports.

44. The Advisory Committee was informed, upon enquiry, that strengthening the accountability system required the implementation of actions demanding extensive consultation and time. According to the Secretary-General, significant progress had been made in recent years towards strengthening the accountability system in the Secretariat, but actions towards that end constituted a continuous process. The Secretary-General indicated that, in terms of yearly reporting cycles, the time elapsed between the issuance of the General Assembly resolution on the annual progress report and the preparation of the next report was approximately seven months, given that the report must be ready by mid-November, in advance of the internal consultative and document production processes. Consequently, the time available to design and implement actions and to measure and monitor results is limited.

45. **In view of the persistent gaps in institutional and personal accountability, as well as the ongoing lack of detailed and concrete plans to improve or implement specific elements as described in the present report, the Advisory Committee is not convinced that the report of the Secretary-General should be issued biennially at this juncture. However, the Committee considers that details pertaining to certain elements within the framework, specifically those relating to human resources, should be considered in the context of, or at the same time as, the Secretary-General's proposal on the evolving human resources management framework, which he intends to submit at the seventy-third session of the General Assembly for the consideration of the Assembly (see A/71/557, para. 11). The Advisory Committee intends to revert to the question of the periodicity of the progress report at that time.**

46. **Subject to its comments and recommendations above, the Advisory Committee recommends that the General Assembly take note of the sixth progress report of the Secretary-General on the accountability system in the United Nations Secretariat.**