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

Ninth 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 report of the Secretary-General entitled “Ninth progress report on accountability: strengthening accountability in the United Nations Secretariat” (A/74/658), submitted pursuant to General Assembly resolution 73/289. During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 26 February 2020.

2. The report of the Secretary-General comprises two main parts. In the first part (section II), the Secretary-General describes the progress made in enhancing accountability under the new management paradigm, in particular progress in operationalizing the Business Transformation and Accountability Division, and progress in implementing and supporting the new delegations of authority. In the second (section III), he provides an overview of the status of implementation of the accountability system in the Secretariat, comprising component 1: Charter of the United Nations; component 2: programme planning and budget documents; component 3: results and performance; component 4: internal control systems; component 5: ethical standards and integrity; and component 6: oversight functions. The Advisory Committee notes that, in his report, the Secretary-General describes a number of efforts and initiatives undertaken over the past year. The Committee provides its observations and recommendations thereon in the paragraphs below. **The Advisory Committee recognizes the efforts of the Secretary-General to focus on achieving a strong culture of accountability throughout the Secretariat.**

3. The General Assembly has continuously addressed the importance of accountability, including in its resolutions 60/260, 63/276 and 64/259, and, since its sixty-sixth session, the Secretary-General has submitted to the Assembly an annual



report on progress in the implementation of the accountability system.¹ Furthermore, in its resolution [64/259](#), the Assembly decided on the following definition of accountability, which remains in effect:

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.

II. Progress in enhancing accountability under the new management paradigm

A. Establishment of the Business Transformation and Accountability Division

4. Details with respect to the Business Transformation and Accountability Division, located in the Department of Management Strategy, Policy and Compliance, which was established on 1 January 2019, are described in the report of the Secretary-General ([A/74/658](#), paras. 7–12). The Secretary-General indicates that the Division provides the Secretariat with dedicated management functions related to accountability, including results-based management, enterprise risk management and oversight coordination, and with monitoring, organizational performance and support for evaluation functions, which are complemented by advanced analytics, business transformation and project management activities. **The Advisory Committee reiterates that it considers fully functioning support and oversight structures a critical prerequisite to the delegation of authority to the heads of entities (see also [A/73/800](#), para. 26).**

B. Delegation of authority framework

5. In his report, the Secretary-General provides details on the new delegation of authority framework, which is a system of decentralized decision-making that commenced on 1 January 2019 ([A/74/658](#), paras. 13–30). In December 2018, the Secretary-General issued Secretary-General's bulletin [ST/SGB/2019/2](#) for the purposes of aligning authorities with responsibilities, decentralizing decision-making and strengthening accountability, stating, inter alia, that a delegation of authority to a head of entity entails personal responsibility for discharging that authority and personal accountability and may be suspended, amended or revoked by the Secretary-General. The bulletin also sets out the standard authorities of heads of entities in four

¹ The report of the Advisory Committee on the eighth progress report on the accountability system in the United Nations Secretariat provides background information on the evolution of accountability in the United Nations (see [A/73/800](#), paras. 3–9).

functional areas, namely, human resources, finance and budget, procurement, and property management (see also [A/74/658](#), paras. 13–15 and 25).

6. According to paragraph 27 of the report, the Secretary-General decided that, under the delegation of authority framework, each head of entity, regardless of administrative capacity, would receive a standard delegation of authority. In instances in which the appropriate administrative capacity is lacking, the respective service provider would implement the decisions on behalf of the head of entity. Furthermore, entities with specific operational requirements would be given special delegations of authority. Upon enquiry, the Advisory Committee was informed that 12 entities had been granted special instruments (i.e., either additional or a more limited delegated authority) and/ or special authorities by memorandum of either the Under-Secretary-General of the Department of Management Strategy, Policy and Compliance or the Under-Secretary-General of the Department of Operational Support.²

7. The Secretary-General indicates in paragraphs 17 and 20 of his report that delegations of authority are monitored through 16³ key performance indicators, comprising: 6 in human resources;⁴ 4 in budget and finance; 3 in procurement; 1 in travel; and 2 in property management. Upon enquiry, the Advisory Committee was informed that the accountability framework under the new delegation of authority comprises an initial set of key performance indicators and reports upon which decision-making will be monitored. Furthermore, details of such indicators and reports were provided to heads of entity in the “Guide for heads of entity for monitoring decision-making under the delegation of authority framework of 1 January 2019”. The Committee was also informed that the accountability framework would evolve on the basis of feedback, lessons learned and risk management principles.

8. The Advisory Committee recalls the observation of the Board of Auditors that the Board considered it crucial that additional indicators be defined as soon as possible and considered it important that the exercise of delegated authority be recorded accurately and completely in Umoja and Inspira for the purposes of analysis and monitoring. The Board stated furthermore that the inclusion of a related indicator pertaining to the completeness of the records would be useful to allow the interpretation of data from all indicators. In the view of the Board, delegations of authority should therefore be systematically reflected in enterprise systems to enable the Administration to use automatic controls and to report comprehensively on the exercise of delegated authorities and on compliance with the respective Regulations and Rules. The Committee also recalls the recommendation of the Board that the Administration: (a) analyse which data were necessary for comprehensive monitoring

² The 12 entities that have been granted special instruments are the Department for General Assembly and Conference Management; the Department of Global Communications; the Department of Management Strategy, Policy and Compliance; the United Nations Mission for Justice Support in Haiti; the Office for the Coordination of Humanitarian Affairs; the Office of Investment Management of the United Nations Joint Staff Pension Fund; the United Nations University (falls into both categories); the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo; the United Nations Environment Programme; the United Nations Human Settlements Programme (UN-Habitat); and the United Nations Office on Drugs and Crime.

³ Upon enquiry, the Advisory Committee was informed that 15 key performance indicators were actively monitored and that the Business Transformation and Accountability Division was reviewing their relevance in order to ensure better alignment with the indicators contained in the senior managers’ compacts. The Committee was also informed that changes to the key performance indicators would be implemented during the second quarter of 2020.

⁴ Upon enquiry, the Advisory Committee was informed that one key performance indicator, pertaining to human resources (conduct and disciplinary matters, and assessment of complaints) was currently not monitored and was under review to ensure alignment with Secretary-General’s bulletin [ST/SGB/2019/2](#).

of the exercise of delegated authorities; (b) take stock of how those aspects were currently recorded; and (c) identify changes needed. The Administration has accepted the recommendation and stated that it would expand the monitoring of authorities exercised by entities on the basis of the data available in enterprise systems and, when unavoidable, through self-reporting (see [A/74/5 \(Vol. II\)](#), paras. 219–231). **The Advisory Committee recommends that the General Assembly request the Secretary-General to fully implement the aforementioned recommendation of the Board of Auditors (ibid., para. 231).**

9. The Advisory Committee was also informed that some heads of entity⁵ had reported a positive experience with the new framework, including with respect to faster decision-making ability. The Committee was furthermore informed that challenges in establishing subdelegations were being addressed, or had already been resolved, such as the inclusion in the online portal of additional fields for comments and explanations, for example, when revoking or suspending a delegation of authority or when identifying which subdelegations could be further subdelegated. **The Advisory Committee acknowledges that the transition to the new delegation of authority framework is an ongoing process. The Committee recommends that the General Assembly request the Secretary-General to include, in his tenth progress report on accountability, information on the experience and lessons learned during the second year (i.e., 2020) of the implementation of the delegation of authority framework, including from the perspective of all heads of entity with respect to their ability to responsibly and accountably exercise their delegations of authority (see also [A/72/885](#), para. 45).**

III. Overview of the status of accountability in the Secretariat

10. The Secretary-General intends to conduct an external evaluation to assess how the components of the accountability system are functioning in terms of efficiency and effectiveness ([A/74/658](#), para. 33). The Advisory Committee notes that the results of the evaluation would be used to finalize the comprehensive guidance on the Secretariat's accountability structures and operations, which is one of the responsibilities of the Business Transformation and Accountability Division (ibid., table 1). Upon enquiry, the Committee was informed that the evaluation would take place between 1 March and 31 October 2020 and be conducted by one consultant, and that the Division would prepare the terms of reference and provide guidance, assistance and support. **The Advisory Committee recommends that the General Assembly request the Secretary-General to present the results of the external evaluation in the context of his tenth progress report on accountability.**

A. Component 1: Charter of the United Nations

11. Information on component 1 is provided in the report of the Secretary-General (ibid., paras. 34 and 35). The Advisory Committee recalls its recommendation, which was endorsed by the General Assembly in its resolution [73/289](#), that the Secretary-General include a summary of the implementation status of Assembly resolutions on administrative and budgetary matters in future progress reports on accountability (see

⁵ Heads of entity who have reported a positive experience with the new framework include those from the Department for General Assembly and Conference Management, the Office for the Coordination of Humanitarian Affairs, the United Nations Assistance Mission for Iraq, the United Nations Assistance Mission in Afghanistan, the United Nations Integrated Peacebuilding Office in Guinea-Bissau, the United Nations Mission in South Sudan, the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo, the United Nations Support Mission in Libya and the United Nations Truce Supervision Organization.

A/73/800, para. 28). The Committee notes that the summary presented in annex II to the report of the Secretary-General (A/74/658) provides only dates and document references but not an analysis of the status of the implementation of Assembly resolutions. **The Advisory Committee recommends that the General Assembly request the Secretary-General to include, in future progress reports on accountability, a brief analysis of the status of the implementation of Assembly resolutions pertaining to administrative and budgetary matters.**

B. Component 2: programme planning and budget documents

12. In paragraphs 36 to 38 of his report, the Secretary-General indicates that the proposed programme budget for 2021 is being prepared in accordance with General Assembly resolution 72/266 A on the programme budget for 2020 and resolutions 74/264 and 74/251 on programme planning and will include a detailed list of deliverables and the full list of mandates in the proposed programme budget, in order to enhance the link between the preceding programme plans and the proposed future plans and to incorporate more general information on programmes and subprogrammes, including a general strategy at both the programme and subprogramme levels. **The Advisory Committee recalls its observations and recommendations thereon in the context of its first report on the proposed programme budget for 2020 (A/74/7), which were endorsed by the General Assembly in its resolution 74/262. The Committee trusts that the aforementioned resolutions will be fully taken into account in the preparation of the proposed programme budget for 2021, to be presented to the Committee during the second quarter of 2020 for its consideration.**

C. Component 3: results and performance

13. Details on component 3 are described in paragraphs 39 to 67 of the report of the Secretary-General.

Organizational performance: strengthening the implementation of results-based management

14. Information pertaining to organizational performance with regard to strengthening the implementation of results-based management is provided in paragraphs 39 to 51 of the report of the Secretary-General. A summary of actions in the implementation of the action plan for the implementation of results-based management in the United Nations Secretariat for the period 2018–2021 is provided in annex III to the report and includes: the capacity-building of Secretariat staff responsible for the implementation of results-based management; engagement with United Nations entities, peacekeeping operations and special political missions concerning the proposed programme budget for 2021; the inclusion in the results-based management solution in Umoja of the proposed annual result frameworks for the programme budget for 2020 and the approved results-based budgeting frameworks for peacekeeping budgets for 2019/20 period; and the development of a performance monitoring dashboard, which has been launched in six pilot peacekeeping missions.

15. **The Advisory Committee recommends that the General Assembly request the Secretary-General to include in his tenth progress report on accountability concrete information and specific examples of improvements resulting from the implementation of results-based management, including: (a) information that will demonstrate the successful shift of senior managers to a culture of results;**

(b) the specific indicators that will allow an assessment of the effective and efficient use of resources and of improvements in programme delivery; and (c) the data that will be used to show the linkages between programme performance and financial performance (see also [A/73/800](#), para. 25).

Organizational performance: towards an environmentally sustainable Secretariat

16. The Secretary-General describes steps towards an environmentally sustainable Secretariat in paragraphs 52 to 54 of his report and states that measures towards an environmentally sustainable Secretariat include: (a) the promulgation of an environmental policy for the United Nations Secretariat (see [ST/SGB/2019/7](#)); and (b) the adoption by the Secretariat of its own climate action plan, including a 45 per cent reduction in the Secretariat's carbon footprint by 2030. Concerning the carbon neutrality of the United Nations, the Advisory Committee was informed, upon enquiry, that the Organization's yearly performance on greenhouse gas emissions was measured as part of the United Nations system environmental inventory initiative, which was coordinated by the United Nations Environment Programme.⁶

17. **The Advisory Committee recalls its comments with respect to environmental management issues in the context of its first report on the proposed programme budget for 2020 ([A/74/7](#)), as well as in its report on observations and recommendations on cross-cutting issues related to peacekeeping operations ([A/73/755](#), paras. 68–72).**

Organizational performance and data analytics

18. Information on organizational performance and data analytics, including on dashboards providing administrative data for heads of entity, and a special purpose trust fund portal, providing information to Member States on contributions to the new resident coordinator system, is set out in paragraphs 55 to 57 of the report of the Secretary-General.⁷ **The Advisory Committee notes these efforts and emphasizes the importance of the critical linkages between institutional and personal accountability, pursuant to paragraph 16 of General Assembly resolution [64/259](#) (see also para. 28 below). The Committee recommends that the Assembly request the Secretary-General to provide, in his tenth progress report on accountability, information on the actual use and impact of the information obtained on the performance of the Organization.**

Senior managers' compacts

19. As described in paragraphs 58 to 64 of the report of the Secretary-General, the senior managers' compact for 2019 has been redesigned into two sections: (a) "Delivering results"; and (b) "Delivering responsibilities".

20. **The Advisory Committee stresses that failure to hold senior managers to account has a negative impact on the enforcement of accountability among staff at every level. The Committee also recalls its recommendation that data from the individual compacts could be analysed and processed in order to provide an overview of the status and trends of departmental performance and accountability and further consolidated to provide an overview of Secretariat-wide performance and accountability (see [A/73/800](#), para. 31). The Committee**

⁶ The most recent report on greenhouse gas emissions is available at www.greeningthebluereport2019.org.

⁷ The Secretary-General indicates in paragraph 55 of his report that the Business Transformation and Accountability Division produces data analytics and provides business transformation and project management services.

also emphasizes the importance of the continued inclusion in the compacts of a managerial indicator of the timely submission of documents, pursuant to General Assembly resolution 73/289, paragraph 15 (see also paras. 38–40 below).

21. According to the Secretary-General, the Management Performance Board has been reactivated to review the performance of senior managers against the indicators in their compacts and to advise the Secretary-General on these matters. Upon enquiry, the Advisory Committee was informed that the Management Performance Board, initially established in 2006 at the time of the introduction of the senior managers' compacts, met in 2019 to review the performance of senior managers for 2018. The Board is also scheduled to meet in March 2020 to review the performance for 2018/19 of senior managers whose performance cycle is aligned with the budget period for peacekeeping operations, and again in mid-2020 to review the performance for 2019 of senior managers whose performance cycle is aligned with the programme budget period. **The Advisory Committee recommends that the General Assembly request the Secretary-General to include, in his tenth progress report on accountability, more information on the functioning of the Management Performance Board and the fulfilment of its terms of reference.**

Performance appraisal system

22. The Secretary-General indicates that over the past three cycles, starting with 2016, 90 per cent of staff members across the Secretariat completed their performance evaluations as required. In addition, a so-called agile performance management approach, aimed at improving the objectivity and credibility of the performance management framework, was piloted in selected departments in 2019, with plans for further pilots in selected field missions in 2020. Furthermore, the Secretariat will work towards making staff performance an explicit criterion for career progression in the Organization (see [A/74/658](#), paras. 65–67).

23. With respect to the aforementioned pilot of the agile performance management approach, the Advisory Committee was informed, upon enquiry, that this would entail linking performance management with the mandate delivery of the United Nations Secretariat, at headquarters and field locations, inter alia, by implementing: (a) an outcome-driven mindset whereby staff could develop goals and update them throughout the year; (b) a culture of ongoing feedback and dialogue, by enabling 360-degree feedback at any time; and (c) a culture of ongoing dialogue between staff and managers. With respect to the reflection of delegated authorities in individual performance appraisals, the Committee was informed that, under the current staff performance management framework, there were limited opportunities for alignment of the priorities and individual workplans, but that the agile performance management approach would provide for the assignment of key deliverables based on departmental priorities to specific managers/responsible staff members at the Director level and below, and that subdelegated authorities would be reflected in that context.

24. The Advisory Committee recalls that, with respect to the implementation of a system of incentives for strong performance, remedial action for underperformance and sanctions for unsatisfactory behaviour and misconduct, the Office of Human Resources Management had conducted a gap analysis and that systems of incentives for good performance and sanctions for underperformance would be implemented by March 2020 (see [A/73/800](#), para. 32 (b)). Upon enquiry, the Committee was informed that, at present, when a performance shortcoming is identified, the first and second reporting officers were required to assist the staff member by applying remedial measures. The Committee was also informed that the effort to support the creation of a culture of appreciation, as per the International Civil Service Commission (see [A/70/30](#), annex III), in the piloted agile performance management approach included informal daily, "lightweight" recognition components whereby a staff member or

team were recognized by their colleagues, including direct reports, peers and managers, anytime during the performance period. **The Advisory Committee is of the view that the current ratings distribution showing that the performance of 99 per cent of staff is evaluated satisfactory or above, may not be an accurate reflection of performance in the Secretariat (see also A/73/497, para. 61).**

25. **The Advisory Committee trusts that the Secretary-General will provide further information, including timelines and expected outcomes, on the agile performance management approach pilots to the General Assembly at the time of its consideration of the present report.**

D. Component 4: internal control systems

Regulations, rules, manuals, administrative issuances and standard operating procedures

26. The Secretary-General indicates in paragraphs 68 to 75 of his report that a comprehensive review of the Organization's policy framework is under way, including amendments to the Staff Regulations and Rules and revisions to the Financial Regulations and Rules, and also that a new policy portal has been made available to support managers (<https://policy.un.org>). He also indicates that a revised procurement manual was issued in September 2019.

27. The Advisory Committee has provided its observations and recommendations in its reports on the proposed amendments to the Financial Regulations and Rules of the United Nations (A/73/817) and on the amendments to the Staff Regulations and Rules (A/74/732 and A/73/622).

28. **The Advisory Committee recommends that the General Assembly request the Secretary-General to ensure full adherence to the approved Financial Regulations and Rules and the approved Staff Regulations and Rules as part of the overall accountability system and with a view to the resulting linkage to the personal responsibility and performance of managers (see also para. 18 above).**

Implementing partners

29. As indicated in paragraphs 76 to 78 of the report of the Secretary-General, the Secretariat has prepared guidelines for the preparation of agreements with donors and implementing partners, to be issued in March 2020, covering the vetting process of implementing partners and the requirement of the Secretariat entity retaining the service to undertake periodic on-site reviews and audits of the partners. Furthermore, in the context of the High-Level Committee on Management, mechanisms will be explored to determine the possibility of greater coordination with other United Nations entities for the selection, monitoring and oversight of partners and for the systematic sharing of information in cases of fraud.

Enterprise risk management system

30. As indicated in paragraphs 79 to 83 of the report of the Secretary-General, in response to General Assembly resolution 73/289, an enterprise risk management team has been set up in the Business Transformation and Accountability Division and a revised Secretariat-wide risk register was completed, with 14 critical areas of operational and strategic risks, which are listed in paragraph 80 of the report (see also A/73/800, para. 36). Upon enquiry, the Advisory Committee was provided with descriptions of the aforementioned risks and was informed that, as consultations are under way with the oversight bodies, the risks would therefore be subject to the approval by a management committee and that changes might be made to the

definitions and level of priority of the risks. **The Advisory Committee reiterates the importance of the risk management function under the new framework of delegation of authority and recommends that the General Assembly request the Secretary-General to include, in his tenth progress report on accountability, an update on the operational and strategic risks and the status of their implementation (see also A/73/800, para. 36).**

Statement of internal control

31. In paragraphs 84 and 85 of his report, the Secretary-General indicates that the statement of internal control is currently being developed. Upon enquiry, the Advisory Committee was informed that the statement of internal control would now be issued on 31 March 2021, with heads of entity required to sign a statement at the end of each calendar year attesting to the compliance with the internal control framework under their areas of responsibility. The Committee was also informed that current preparations included a pilot, held in Lebanon in late January 2020, with a self-assessment checklist and a review of risks and controls pertaining to 11 areas,⁸ applicable to the United Nations Interim Force in Lebanon, the Office of the United Nations Special Coordinator for Lebanon and the Economic and Social Commission for Western Asia. The Committee was furthermore informed that, on the basis of a review of the results by the Department of Management Strategy, Policy and Compliance, the aforementioned pilot entities would formally answer all self-assessment checklist questions and provide remedial plans for control gaps, and that, thereafter, the statement of control would be shared with the other entities.

Anti-Fraud and Anti-Corruption Framework

32. The Advisory Committee recalls that the Board of Auditors had continued to observe that there was a need to reinforce staff awareness of the fraud-related risks faced by the Organization (A/73/5 (Vol. I) chap. II, para. 326) and to issue clear guidelines on the processes to be followed in cases of established fraud and on the time frames within which action should be completed (A/74/5 (Vol. I), chap. II, para.150). As described in paragraphs 86 to 88 of the report of the Secretary-General, following the issuance of the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat in 2016 and the conduct of a fraud and corruption risk assessment in 2017, there is a plan to promulgate an anti-fraud and anti-corruption guidebook, and to adopt a strategy with a focus on prevention, detection and response to fraud and corruption. Upon enquiry, the Committee was informed that an anti-fraud task force had been established and would become operational by 1 March 2020. **The Advisory Committee reiterates the importance of holding accountable individuals in instances where the allegations have been substantiated (see A/74/528, para. 18). The Committee recommends that the General Assembly request the Secretary-General to present an update on the work of the task force and on the anti-fraud and anti-corruption guidebook in his tenth progress report on accountability.**

Evaluation

33. With respect to in-house capacity for evaluation and self-evaluation, in accordance with General Assembly resolution 73/289, the Secretary-General indicates in paragraphs 100 to 103 of his report, that the Office of Internal Oversight Services is working with the Business Transformation and Accountability Division in

⁸ The Advisory Committee was informed that the following areas were reviewed: entity-level controls; procurement; logistics execution; fixed assets management; assets under construction; real estate; cost recovery; human resources; peacekeeping, regular budget and extrabudgetary resources; treasury; and travel management.

the development of a Secretariat-wide evaluation policy that would be available in draft form and ready for consultation in early 2020. **The Advisory Committee trusts that an update on the status of the policy will be provided to the General Assembly at the time of its consideration of the present report and recommends that the Assembly request the Secretary-General to present a further update in his tenth progress report on accountability.**

34. The Advisory Committee recalls its earlier request that a summary of the key findings and outcomes of the self-evaluation exercises be included in the next progress report (see [A/73/800](#), para. 39). While not included in the present progress report, the Committee was informed, upon enquiry, that a self-evaluation was conducted at the Economic Commission for Latin America and the Caribbean, resulting in lessons learned and recommendations that have been taken into account in the preparation of the Commission's programme of work for 2020. **The Advisory Committee recommends that the General Assembly request the Secretary-General to present a summary of the key findings and outcomes of the self-evaluation exercises in his tenth progress report.**

E. Component 5: ethical standards and integrity

35. In paragraphs 104 to 106 of his report, the Secretary-General indicates that the Ethics Office plays an important role with respect to protection against retaliation. The Advisory Committee has provided its related observations and recommendations in its most recent report on the activities of the Ethics Office ([A/74/539](#)). Furthermore, the Committee will provide its observations and recommendations on the most recent report of the Secretary-General on special measures for protection from sexual exploitation and abuse ([A/74/705](#)) in the context of its forthcoming report on the subject.

F. Component 6: oversight functions

36. In paragraphs 108 to 111 and in annex IV.B of his report, the Secretary-General summarizes the status of implementation of the recommendations of oversight bodies. With respect to the implementation of the recommendations of the Board of Auditors, the Advisory Committee recalls that, as at 31 December 2018, of the 167 recommendations outstanding up to the year ended 31 December 2017, 13 (8 per cent) had been fully implemented, 149 (89 per cent) were under implementation, 4 (2 per cent) had not been implemented and 1 (1 per cent) was overtaken by events (see [A/74/5 \(Vol. I\)](#), paras. 15–18).

37. **The Advisory Committee stresses that the full and timely implementation of recommendations of oversight bodies is an integral part of the accountability system, in particular of performance evaluations in the context of senior managers' compacts. The Committee has expressed its concern on a number of occasions in the past and recalls its most recent observation that, in its resolution [73/268](#), the General Assembly reiterated its request to the Secretary-General to ensure full implementation of the recommendations of the Board of Auditors and the related recommendations of the Committee in a prompt and timely manner, to hold programme managers accountable for the non-implementation of recommendations and to effectively address the root causes of the problems highlighted by the Board of Auditors (see [A/74/528](#), para. 13). The Advisory Committee recommends that the Assembly request the Secretary-General to ensure that the Business Transformation and Accountability Division use lessons learned and data analysis as a result of its regular reviews of oversight bodies'**

reports and, furthermore, in its role as oversight coordinator, provide the necessary support and oversight to audit clients.

IV. Other matters

Timely and accurate submission of documentation

38. **The Advisory Committee recalls that the General Assembly, in paragraph 15 of its resolution 73/289, reiterated that the timely submission of documents was an important aspect of the accountability of the Secretariat to Member States, noted the ongoing efforts to address the underlying challenges related to documentation and requested the Secretary-General to ensure the continued inclusion in the senior managers' compacts of a related managerial indicator on the importance of the timely submission of documents.**

39. In recent periods, the Advisory Committee has not received documents by their scheduled submission dates, which has had a negative impact on the ability of the Committee to conduct and complete its work in a timely manner. Furthermore, the Committee recalls that, in recent periods, it has also noted an increased number of inaccuracies in the reports provided to it (see also [A/73/800](#), para. 51). **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide all documentation for the Committee's consideration no later than the scheduled submission dates agreed by the Committee.**

V. Recommendation

40. The action to be taken by the General Assembly is set out in paragraph 113 of the report of the Secretary-General. **The Advisory Committee recommends that the Assembly take note of the ninth progress report of the Secretary-General on the accountability system in the United Nations Secretariat ([A/74/658](#)), subject to the Committee's comments and recommendations in the paragraphs above.**
