Barcenia 4 March 2002



# The Secretariat's accountability framework, enterprise risk management and internal control framework, and results-based management framework:

# **Comprehensive Accountability Architecture**

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### **OVERALL OVERSIGHT: MEMBER STATES**

## **ACCOUNTABILITY ARCHITECTURE OF** THE UNITED NATIONS SECRETARIAT

#### **ACHIEVEMENT OF RESULTS**

#### **MANAGEMENT OF RISK\***

#### TRANSPARENCY

PERFORMANCE

### **INTEGRITY**

- United Nations Charter
- Financial Disclosure
- Protection against retaliation
- Ethics Training
- Conflict Mediation
- New system of internal justice
- Standards of behavior in the work place such as:
- Standards of Conduct for International civil servants
- Prevention of workplace harassment.
- Sexual harassment and Abuse of authority

#### **Responsible Parties** (Secretariat):

- Ethics Office
- Ombudsman
- New system of internal justice

## COMPLIANCE AND OVERSIGHT

- Financial Regulations and Rules

including Procurement Regulations

### Assessment of Results:

-Management Performance Board's assessment of senior management performance - Performance Appraisal of staff - Senior Managers' Compacts -Financial and human resources reporting to Member States

- Programme Performance Rep - Evaluation Reports

- General Assembly

- Security Council

- ECOSOC

- ACABO

- CPC

#### **Responsible Parties Responsible Parties (others)**

#### (Secretariat): - Secretary-General

Statement of expected results:

-Senior Managers' Compacts

-Office and Section work plans

-Human Resources action Plans

-Legislative mandates

-Individual work plans

-Vision Statements

-Strategic Plans

-Risk registry\*

-Budgets

- Senior Managers
- Management Performance
- Board
- Office of Human Resources
- Management
- Office of Programme Planning,

### Budget and Accounts

### \* Proposed pilot project

	and Rules
~~	- Staff Regulations and Rules
ff	- Programme Planning, Budgeting,
	Monitoring and Evaluation rules
s	-Accounting Standards
	-Monitoring of Delegation of Authority
eport	-Audits
	-New Bid protest system
):	<b>Responsible Parties (Secretariat)</b> :

- Department of Management
- Office of Internal Oversight Services
- Management Committee
- Vendor Review Committee

### **Responsible Parties (other):**

- Board of Auditors - Joint Inspection Unit
- IAAC

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New Dimensions in the Accountability Architecture:

- Enterprise Risk Management and Internal Control Framework (ERM)
  - Risk management and the Organization's internal control framework are management's responsibility.
  - Risk management should be embedded within the decision-making process, from strategy-setting to operations.
  - Risks need to be recognized, planned for, communicated, and mitigated to the extent possible with the benefit of a practical and consistent methodology.
- Results-Based Management (RBM)
  - Results-based management is an approach that focuses on the achievement of results rather than on processes and procedures and requires managers to monitor and evaluate programmes regularly in order to take necessary corrective actions.
  - A Framework for RBM is proposed to foster a more results-oriented culture in the Secretariat and to provide Member States with more timely information, based on evidence.



# Division for Accountability and Results Management

Division for Accour Results Manag	gement ·D po gu ·S	Pilot Project on Enterprise Risk Management Develop an overarching risk management olicy and associated standards and uidelines; Simultaneously test the methodology in ontrasting areas of Secretariat work.
Results Management Section	Performance Management Section	Oversight Support Section
<ul> <li>Develop, maintain, update and communicate standards, policies and procedures for RBM, including monitoring and self-evaluation activities;</li> <li>Conduct training on the above policies and procedures;</li> </ul>	<ul> <li>Coordinate, monitor and regularly report progress relate to the senior managers' annual compacts and other key performance indicators;</li> <li>Monitor delegations of authori Secretariat-wide;</li> </ul>	reports; •Monitor and report on the implementation of
•Liaise with and report to Member States (including PPR).	•Coordinate DM self-evaluation activities.	•Report issues of a systemic nature or those requiring special attention by senior management and/or the Management Committee.



# Proposed Resources

Proposed Resources	\$\$	Total \$\$
Pilot Project for Enterprise Risk Management		
•General Temporary Assistance	862.2	
•Travel of Staff	20.0	882.2
Division for Accountability and Deculto Management	1172.2	
•New D2, GS	1173.2	
Results-based Management Section*		
•Other costs	181.7	
Oversight Support Section		
•New: 1P4; 1GS		
Performance Monitoring Section		
•New: 1P4		
General Operating Costs and Staff Assessment**	771.8	2126.7
Ten new posts		3008.9
	Pilot Project for Enterprise Risk Management         •General Temporary Assistance         •Travel of Staff         Division for Accountability and Results Management         •New D2, GS         Results-based Management Section*         •New: 1P5; 1P4; 2P3; 1GS         •Other costs         Oversight Support Section         •New: 1P4; 1GS         Performance Monitoring Section         •New: 1P4         General Operating Costs and Staff Assessment**	Pilot Project for Enterprise Risk Management862.2•General Temporary Assistance20.0•Travel of Staff20.0Division for Accountability and Results Management1173.2•New D2, GS1173.2Results-based Management Section*181.7•New: 1P5; 1P4; 2P3; 1GS181.7Oversight Support Section181.7•New: 1P4; 1GS20.0Performance Monitoring Section771.8



# Conclusions

What we can do to effect change:

- Establish a comprehensive accountability architecture to rationalize and modernize current practices.
- Ensure that accountability, results management and risk management become the foundation of the decision-making processes and subsequent outcomes throughout the Organization.
- Establish a dedicated capacity whose function is to ensure the success of a solid, streamlined accountability process, and to promote better management.
- Capitalize on this potential for enormous change to improve the way in which the Organization carries out its increasingly diverse and complex tasks and delivers mandated results.