

United Nations Secretariat*

Statement on internal control for 2024 operations

Scope of responsibility

1. As Secretary-General of the United Nations, I am accountable for the administration of the Organization and the implementation of its mandates, programmes and other activities and for maintaining a system of internal control designed to provide reasonable, but not absolute, assurance of the achievement of objectives in the forms of reliable financial and non-financial reporting, effective and efficient operations and compliance with regulations, rules and policies, including with regard to preventing and detecting fraudulent acts. As part of my reform agenda, I have delegated authority to heads of entity to manage human, financial and physical resources under the Staff Regulations and Rules and the Financial Regulations and Rules of the United Nations. Furthermore, every individual in the Organization has, to varying degrees of responsibility, duties to perform regarding internal controls under those regulations and rules.

Responsibility for internal controls

2. Internal controls are designed to reduce and manage, rather than eliminate, the risk of failure to achieve the Organization's objectives. Internal control is a process, effected by an entity's management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting and compliance. Internal control is a key role of management and an integral part of the overall process of managing operations. As such, United Nations Secretariat management at all levels has the responsibility to:

- Establish an environment and culture that promotes effective internal control
- Identify and assess risks that may affect the achievement of objectives, including the risk of fraud and corruption
- Specify and implement policies, plans, operating standards, procedures, systems and other control activities to manage the risks associated with any risk exposure identified
- Ensure an effective flow of information and communication so that all United Nations personnel have the information they need to fulfil their responsibilities
- Monitor the effectiveness of the internal control system

3. The United Nations Secretariat's internal control system operates continuously at all levels of the Organization through control processes established to ensure that objectives are accomplished.

* In this context, the Secretariat includes peacekeeping missions and non-peacekeeping entities, including the United Nations Environment Programme, the United Nations Human Settlements Programme, the United Nations Office on Drugs and Crime and the International Residual Mechanism for Criminal Tribunals.

United Nations Secretariat operating environment

4. In delivering on its primary purpose, the United Nations Secretariat operates in 459 duty stations across the globe in sometimes challenging and unpredictable environments, including in terms of the security of its personnel and is therefore exposed to situations with a high level of inherent risk. The United Nations security management system enables the United Nations operations and programmes to perform a wide range of mandates, including in high-risk settings. In light of geopolitical shifts, financial pressures and operational challenges which carried over into 2024, the Organization undertook a strategic reassessment of its risks in 2025. This exercise led to an updated Secretariat-wide risk register. Building on the comprehensive risk assessment completed in 2023, the revised register endorsed by the Management Committee in July 2025 reflects the Organization's evolving risk landscape. It includes important updates in areas such as humanitarian assistance, peace operations mandates, sexual exploitation and abuse, procurement fraud, extrabudgetary funding, donor fund management, implementing partners and financial contributions. Considering the Secretariat-wide risk register, managers are required to maintain entity-level risk registers, strengthening their ability to effectively deliver on mandates which are subject to regular review by senior managers and internal and external auditors.

Internal control system and risk management

5. The United Nations Secretariat's internal control system is composed of regulations, rules, administrative issuances, policies, processes and procedures with which staff members are obliged to comply. The internal control system of the United Nations is consistent with criteria established in the Internal Control – Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) in 2013, also referred to as the COSO Internal Control – Integrated Framework (2013).

6. The Organization's enterprise risk management and internal control policy ([A/66/692](#), annex), which was approved by the Management Committee in May 2011, defines a consistent methodology for assessing, treating, monitoring and communicating risks. The framework is designed to address both the strategic risks associated with the execution of the mandates and objectives as defined in the Charter of the United Nations and as specified by the principal organs of the United Nations, as well as the risks inherent in the daily operations that support the achievement of those mandates.

7. Since 2014, the Organization has maintained its commitment to strengthening risk management practices. The 2025 update is part of ongoing efforts to continuously adapt to a changing environment and improve how risks are identified, assessed and addressed, to strengthen mandate delivery. With input from risk owners at the corporate level and support from a dedicated senior management task force on enterprise risk management, each risk was reassessed based on its likelihood, potential impact, residual exposure and effectiveness of existing controls. The updated register provides detailed risk definitions, an analysis of key risk drivers, a summary of existing controls and response strategies. Entity-level risk registers remain central to this process, helping managers monitor and respond to risks within their areas of responsibility at all levels of the Secretariat. These registers are reviewed regularly by senior leadership, as well as internal and external oversight bodies, contributing to a more risk-aware and resilient Organization. The Secretariat-wide risk register continues to inform future statements on internal control.

8. In 2016, the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat ([ST/IC/2016/25](#)) was introduced to provide guidance and information to staff members and other Secretariat personnel on how the Secretariat acts to prevent, detect, deter, respond to and report on fraud and corruption. The Secretariat takes a zero-tolerance approach towards fraud and corruption.

9. Fraud and corruption risks have been fully evaluated as part of the recent Secretariat-wide risk assessment. To further strengthen its anti-fraud and anti-corruption efforts, the Secretariat published the Handbook on Fraud and Corruption Awareness for staff following extensive consultations with relevant Secretariat entities. The Handbook was issued on International Anti-Corruption Day on 9 December 2022. A fraud and corruption awareness strategy, instrumental in preventing, detecting and responding to fraud in the Secretariat and in promoting a robust anti-fraud and anti-corruption culture, was also formally defined and endorsed by the Management Committee in March 2023.

Review of the effectiveness of internal controls

10. The review of the effectiveness of the Secretariat's system of internal control is based on the following:

(a) The **internal control self-assessment questionnaire and assurance statement**, as completed and submitted by heads of entity. The questionnaire was used by each entity to review key controls and rate compliance. Heads of entity supported their responses with evidence and actions taken or planned. The results of the self-assessment exercise were reviewed carefully, control measures were adapted as required, and action plans were developed to address areas for improvement, where applicable;

(b) An analysis of various **key performance indicators** on internal controls as issued by offices such as the Department of Operational Support and the Department of Management Strategy, Policy and Compliance. Within the latter, the Business Transformation and Accountability Division has been continuously improving the second line of defence by ensuring the frequent use of the **management dashboards** and conducting regular monitoring of performance against the key performance indicators of the delegation of authority framework. The management dashboards provide real-time business data from Umoja (the enterprise resource planning system) and other enterprise systems, together with trend analyses and other analytical reports to senior management, the Management Committee and the United Nations oversight bodies;

(c) Recommendations issued by the **Office of Internal Oversight Services, the Joint Inspection Unit and the Board of Auditors**. These recommendations provide objective information on compliance and control effectiveness.

Status of internal control issues in 2024

11. The responses provided by heads of entity to the 2024 self-assessment questionnaire represent an integral part of evaluating the effectiveness and compliance of each entity with the United Nations Secretariat internal control framework, as adapted to the COSO Internal Control – Integrated Framework (2013).¹ On the basis of the questionnaire and key performance indicators, as well as

¹ A significant deficiency exists in the system of internal control when management determines that a component and one or more relevant principles are not present or functioning or that components are not operating together.

recommendations of internal and external oversight bodies, heads of entity provided assurance on the efficacy of the internal controls in the areas under their responsibility.

12. Through the mechanisms described above, the assessment of internal controls demonstrated improvements on seven of the eight issues reported in the 2023 statement on internal control. Despite those improvements, those seven areas were carried over in the context of the 2024 exercise as the desired maturity level had not yet been reached. It is to be noted that the area pertaining to implementation of human resources processes relating to talent acquisition and management is temporarily excluded from the areas identified for continued improvements for the reasons outlined in paragraphs 13 to 15 below.

(a) *Implementation of property management processes.* The property management performance review for 2024 underscored sustained progress in enhancing the effectiveness and operational efficiency of property management across the Secretariat. Notably, the backlog of property pending write-off was substantially reduced. Further advancements were observed in the management of serialized stock and the timely addressing of property which exceeded its life expectancy. Concurrently, opportunities persist in strengthening adherence to physical verification requirements and streamlining the property disposal process, particularly for commercial sales. These areas are prioritized for renewed focus and targeted support. Complementing ongoing training and support on physical verification, new initiatives include (i) the addition in 2025 of a new key performance indicator centred on improving the accuracy and reliability of property records, (ii) a surplus property identification project to ensure proper classification and disposition, and (iii) a comprehensive review of the performance management framework to better align indicators with evolving operational and strategic priorities. Collectively, these efforts aim to bolster governance, transparency and accountability, while enhancing operational effectiveness, including demand forecasting and property replenishment;

(b) *Adherence to the policy of advance purchase of tickets.* As travel volume continued to increase in 2024, global performance against the 16-day advance purchase policy improved by almost 10 per cent compared to 2023. The administrative instruction on official travel was amended to implement relevant General Assembly resolutions and emphasize the requirement for travelers to submit their travel requests at least 21 days before travel. Offices continue to be informed about the importance and requirements of the advance purchase policy, and reminded of their responsibility to monitor their real-time performance against the advance purchase policy using corporate dashboards. Through its pilot project, the Business Transformation and Accountability Division provided in-depth analysis to select offices to identify performance drivers and potential solutions;

(c) *Implementation of 10 principles on personal data protection and privacy, adopted by the High-Level Committee on Management in 2018.* On 13 March 2024, I promulgated the data protection and privacy policy for the Secretariat of the United Nation ([ST/SGB/2024/3](#)) which sets a comprehensive policy framework for data protection and privacy, and all its activities for the Secretariat. The policy's implementation will be supported by robust governance and oversight mechanisms, including the establishment of a Data Protection and Privacy Committee and the appointment of a Chief Data Protection and Privacy Officer to advise and support United Nations entities. The General Assembly, in its resolution [78/252](#) of 22 December 2023, approved the establishment of the Office of Data Protection and Privacy in December 2023 as an independent unit within the Secretariat. The Office is tasked with providing centralized oversight, coordination and guidance on the implementation of the Secretariat's data protection and privacy policy and programme. Additionally, heads of entity, acting as Data Stewards, will be responsible

for establishing internal procedure, ensuring compliance with regulatory requirements, conducting data impact assessment when required, appointing data protection focal points, managing data breaches and notifying affected individuals, when necessary. The data protection and data privacy policy and its accompanying mechanisms are expected to ensure effective implementation, oversight and accountability across the Organization;

(d) *Monitoring and evaluation of programme and project implementation.* The Organization continued to strengthen its ability to deliver results more effectively and efficiently. The strategic management application (SMA) continues to be widely used across the Secretariat to monitor progress towards approved deliverables and results. Efforts continue to expand and strengthen the use of the integrated planning, management and reporting (IPMR) solution for managing projects and programmes across various funding streams, including by adding new functionalities to the project and programme budget planning application in Umoja and supporting its use for the Regular Programme for Technical Cooperation (RPTC) and construction projects. Further, changes are envisioned to the monitoring application to enable entities to capture richer data and strengthen the effectiveness of mandates delivery. Several new IPMR data models have been released in Umoja Analytics and allow managers to better monitor activities and resource allocation, which in turn leads to the improved delivery of results. Finally, an integral part of strengthening programme delivery is fostering a culture of internal evaluation across Secretariat entities. In 2024, while limited resources continued to be a challenge, progress on strengthening evaluation across the Secretariat continued: (a) an increasing number of entities considered evaluation recommendations, findings, and lessons learned during planning and budget preparation; (b) the first Evaluation Week took place, with 519 participants from 78 entities attending the 4 days of events and giving an overall rating of 4.5/5 for the events; and (c) an evaluation of the evaluation community of practice (CoP) conducted in 2024 by the Department of Management Strategy, Policy and Compliance will enhance how the CoP serves peer exchange and learning needs and contributes to strengthening evaluation capacities and culture in the Secretariat. Following delays, it is anticipated that the revised administrative instruction will be promulgated in 2025; support for its implementation provided by the Business Transformation and Accountability Division and the Office of Internal Oversight Services will be enhanced, through revised guidance, tools and resources, including tailored support through one-on-one consultations;

(e) *Management of workplace conduct and discipline.* While the Secretariat made significant progress in the past year on conduct and disciplinary issues, including through the effective use of the revised misconduct risk management tools from the Department of Management Strategy, Policy and Compliance, the area will continue to be monitored to ensure that the positive trend continues. The implementation of the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat continued in 2024, with a focus on the monitoring of critical fraud and corruption risks by risk owners. While significant improvements were noted, efforts continue with regard to ensuring that all cases of misconduct, including prohibited conduct, were properly documented in the Case Management Tracking System. The Administrative Law Division continued to use its ALD Connect network, which connects all of the conduct and discipline teams and focal points across the global Secretariat. ALD Connect provides resources, tools, good practices and recommendations to all conduct and discipline practitioners on a wide range of topics, including sexual exploitation and abuse, fraud and prohibited conduct. Finally, efforts to strengthen reporting mechanisms for all cases of prohibited conduct are ongoing, and senior leaders continue to be encouraged to take managerial actions on prohibited conduct in a timely manner;

(f) *Cybersecurity*. The potential consequences of weak cybersecurity can directly impact the Organization's credibility and ability to deliver on its mandates. It can also potentially affect the safety and security of United Nations personnel, assets and beneficiaries. To improve effectiveness in preventing and responding to cyberattacks, a multifaceted approach is required, involving efforts at all levels from legislative and governing bodies and oversight mechanisms to administrative and substantive offices and the workforce. A proposal to address the cybersecurity risks faced by the United Nations was submitted as part of my proposed capital investment plan ([A/77/519](#)), the consideration of which had been noted but not approved by the General Assembly. While opportunities to adequately address related resource gaps through existing budgetary mechanisms are being sought, the Office of Information and Communications Technology continues to implement improvements where possible, focusing on addressing the most urgent needs. The five-year information and communications technology strategy seeks to create conditions conducive to the effective, efficient, secure, interoperable and innovative use of technology by supporting United Nations entities in delivering on their mandates; enabling digital transformation through innovation and partnerships; and safeguarding and securing the Secretariat's information assets. The Secretariat-wide risk register identifies two critical risks related to ICT strategy and cybersecurity. Alignment with ICT strategy objectives is strengthened through the vetting of investments by centrally reviewing entity ICT budget submissions, the activation of local entity governance boards, the ICT project review committee and the ICT steering committee. These governance mechanisms ensure investments are focused on delivering mandates while avoiding potential duplication. It is important to underscore that ICT within the Secretariat is a shared responsibility, with the Office of Information and Communications Technology (OICT) setting the strategic direction for ICT in the global Secretariat, and heads of entity being accountable for the ICT resources under their stewardship;

(g) *Implementation of recommendations of the Office of Internal Oversight Services*. The Secretariat is committed to continuously improving the implementation rate of the recommendations made by the Office of Internal Oversight Services. Although the long-term implementation rate is high, timely implementation of recommendations remains a focus. The Office continues to collaborate with entities to address overdue recommendations, particularly those that are long overdue and no longer adequately reflect the organizational environment. Furthermore, the Secretariat will continue to drive improvements by leveraging data and technology, as well as by simplifying policies, procedures, and processes.

13. The climate of financial austerity and downsizing which dominated the second half of 2023 (as reported in the statement on internal control for 2023 operations) continued into 2024. In a letter dated 24 January 2024, I informed Member States that the cash situation had steadily worsened over the course of 2023 and had morphed into a full-blown liquidity crisis in 2024. I also indicated I had been forced to implement aggressive cash conservation to avert a default in meeting the legal obligations of the Organization in 2024.

14. Among those measures, hiring restrictions remained in place throughout 2024, given that personnel costs represent over 70 percent of the Organization's budget. Those restrictions invariably disrupted recruitment timelines and undermined progress toward gender and geographic representation goals. As a result, the compliance with the internal controls underpinning human resources processes relating to talent acquisition and management could not be reliably assessed under such constrained conditions. Accordingly, the area was temporarily set aside from the areas identified for continued internal control enhancements, pending the relaxation of such constraints. Nevertheless, the area will continue to be closely monitored.

15. In an evolving and uncertain environment, offices are encouraged to assess potential risks related to possible downsizing, drawdowns or liquidations, as part of their broader risk management efforts.
16. Finally, no new areas were identified in the context of the 2024 exercise.

Statement

17. All internal controls have inherent limitations – including the possibility of circumvention – and therefore can provide only reasonable assurance regarding the achievement of objectives relating to operations, reporting and compliance. Furthermore, because conditions are dynamic, the effectiveness of internal controls may vary over time.

18. Based on the above, I consider, to the best of my knowledge and information, that the United Nations Secretariat operated under an effective system of internal control during 2024, consistent with the foregoing and with the COSO Internal Control – Integrated Framework (2013).

19. The United Nations Secretariat is committed to addressing the internal control and risk management issues identified above as part of the continuous improvement of its internal controls.

(Signed) António **Guterres**
Secretary-General
New York, 30 September 2025
