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**Human resources management**

## Activities of the Ethics Office

### Report of the Advisory Committee on Administrative and Budgetary Questions

#### I. Introduction

1. The Advisory Committee considered the report of the Secretary-General on the activities of the Ethics Office ([A/76/76](#)) submitted pursuant to General Assembly resolution [60/254](#). During its consideration of the report, the Committee was provided with additional information and clarification, concluding with complete written responses dated 15 October and received on 20 October 2021.

#### II. Activities of the Ethics Office

2. During the 2020 calendar year, the Ethics Office received 1,681 requests for services compared with 2,141 in 2019, a decrease of 21.5 per cent and a reversal of the trend towards increases in requests received over the last five reporting periods: 1,966 in 2018; 1,490 in 2017; and 1,124 in 2016 (*ibid.*, figure I). In his report, the Secretary-General indicates that the Office conducted 133 outreach and briefing sessions for individuals and groups in 2020, compared with 224 in 2019 ([A/75/82](#), para. 44; see also [A/75/515](#), para. 11), and received 691 enquiries for advice, compared with 934 in 2019. In addition, he indicates that the number of requests related to protection against retaliation also decreased, from 204 in 2019 to 138 in 2020, and that in 2020 the average number of days to conduct preliminary reviews upon receipt of all information requested for a complaint was 14.5 days, compared with the 14.2-day average in 2019 ([A/76/76](#), paras. 9 and 35 and figures II and III) and 13-day average in 2018 ([A/75/82](#), para. 38; see also [A/75/515](#), para. 2). A compliance rate of 99.9 per cent for financial disclosure submissions was attained, along with a participation rate of 79.7 per cent in the voluntary public disclosure initiative open to senior officials at the level of Assistant Secretary-General and above ([A/76/76](#), paras. 19 and 26).



### Advice and guidance

3. The progression in the annual quantity of requests for the Office's services is shown in the report (ibid., figure I), along with a breakdown of requests for services by location and entity (ibid., figure II). The Secretary-General shows that ethics advice continued to account for the majority of requests for services received by the Office, representing 41 per cent of the total number of requests for services in 2020 (ibid., figure III). He also shows that, as in previous periods, the highest number of requests for ethics advice concerned outside activities (ibid., figure IV).

4. According to the report, 691 requests for ethics advice and guidance were received during the reporting period, representing a reduction of 26 per cent from the 934 received in 2019 (ibid., para. 11). The breakdown of the 691 requests for advice received is as follows: outside activities (341); employment-related matters (45); pre-appointment vetting (69); other conflicts of interest, including personal investments/assets and post-employment restrictions (79); misconduct reporting procedures (65); gifts and honours (47); and institutional integrity matters (45) (ibid., figure V).

5. Upon enquiry, the Advisory Committee was informed that the decrease in requests for advice was seen as exceptional and due to the pandemic, on the grounds that the Office had been responding to an increasing number of requests over the years (ibid., figure I, and [A/70/307](#), figure I). The Office indicated that, as restrictions related to the coronavirus disease (COVID-19) pandemic and other measures had been lifted, the volume of requests for ethics advice had begun to increase. For the period from 1 January to 5 October 2020, the Office had received 499 requests for ethics advice; for the same period during 2021, the Office had received 587 requests. Upon enquiry, the Committee received the explanation that the advice category "coherence" related to policy coherence and application within the Secretariat and among the Organization's separately administered organs and programmes on ethical standards; "standard-setting" pertained to the Office's comments on selected draft policies, policy reviews and guidelines on various issues that might have ethical implications; and "other" requests consisted of queries on issues that did not fall within the Office's established categories of ethics advice, standard-setting, outreach and financial disclosure, among others (see [A/76/76](#), para. 9).

6. The Advisory Committee was informed that the decrease in the category "employment concerns" from 160 in 2018, to 134 in 2019 and to 45 in 2020 was attributed to greater awareness among staff of more suitable resources to address their concerns. Traditional employment-related concerns were replaced by concerns regarding telecommuting and health concerns (ibid., para. 12). The Committee was also provided with a breakdown of the queries concerning institutional integrity, procurement ethics and external entities. The Committee notes the increase in questions received regarding due diligence, institutional integrity and procurement ethics, which rose from 28 in 2019 to 45 in 2020 and that the highest number of those queries (11 queries in 2019 and 39 in 2020) related to institutional integrity. **The Advisory Committee notes the shift in the type of queries and the increase in the number of queries regarding institutional integrity, which indicate an increased awareness of the attendant reputational risks for the Organization. The Committee, therefore, recommends that the risks pertaining to institutional integrity be monitored and that updated information be provided in the next report of the Secretary-General.**

### Implementation of the financial disclosure programme

7. The Secretary-General indicates that the financial disclosure programme is administered on a cost-sharing basis for those entities of the United Nations system

that outsource their financial disclosure service to the Secretariat. He indicates that the programme reached a compliance rate of 99.9 per cent in 2020 and that a total of 5,904 filers submitted a disclosure, representing a decrease of 253 compared with the 6,517 filers in 2019 cycle (ibid., para. 19 and figure VI). In 2020, of the 5,904 financial disclosure programme filers, 1,665 were Secretariat filers, 1,112 were from peacekeeping operations and 3,127 were from other United Nations entities. The Secretary-General indicates that the composition of the filing population has continued to change from 2018 through to 2020, with decreasing numbers of filers from the Secretariat and from peacekeeping operations, compared with an increasing filer population from other United Nations entities (ibid., figure VI).

8. The Secretary-General indicates that, of the six non-compliant filers, five were from non-Secretariat entities and one from the Secretariat; non-compliant filers were referred for appropriate accountability measures (ibid., para. 19 and annex). He also indicates that the programme's external reviewers identified 224 filers (3.8 per cent) as having a potential conflict of interest, a slight increase from 211 filers (3.4 per cent) in 2019. A total of 264 conflict-of-interest items involving these filers were identified, of which 43 concerned financial activities; 179 concerned outside activities; 40 concerned family or personal relationships; and 2 concerned other categories (ibid., para. 22).

9. Participation in the voluntary public disclosure initiative open to senior officials at the level of Assistant Secretary-General and above increased to 79.7 per cent in 2020, up from the 75.6 per cent in 2019. Of the 158 eligible senior officials, 126 opted to publicly disclose a summary of their assets, liabilities and outside interests on the web page of the Secretary-General; a total of 24 (15.2 per cent) opted not to participate on the grounds of security concerns or respect of privacy, or for cultural reasons, an increase from participation in 2019. Although the report indicates that the participation rate increased by 6.3 per cent in 2020 compared with 2019, the Advisory Committee notes from the previous report of the Secretary-General that the participation rate was initially reported as 115 (75.6 per cent) and then corrected to 111 (73.0 per cent) in 2019, with the result that the participation rate would have increased by 6.7 per cent in 2020 ([A/75/82](#) and [A/75/82/Corr. 1](#), para. 29, and [A/76/76](#), para. 26). **The Advisory Committee welcomes the continued increased participation in the voluntary disclosure initiative and trusts that the Secretary-General will take all the necessary measures to address potential conflicts of interest with the necessary accountability framework in place and continue to encourage senior officials who have not yet publicly disclosed a summary of their assets to do so in future cycles.**

#### **Protection of staff against retaliation**

10. According to the report, the policy of the Secretary-General on the protection of staff against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations, as set out in Secretary-General's bulletin [ST/SGB/2017/2/Rev.1](#), assists the Organization in functioning in an open, transparent and fair manner ([A/76/76](#), para. 28). In 2020, the Ethics Office received 138 enquiries under the policy, representing a 32 per cent decrease compared with 2019 (204 enquiries). Of the 138 requests received in 2020, 98 were requests for advice rather than for protection. Of the remaining 40 requests, 31 resulted in the initiation of preliminary reviews, 7 were referrals from the Office of Internal Oversight Services (OIOS) for possible preventive action and 2 were requests for second-level reviews sought by the staff of other funds and programmes of the Ethics Panel. Of the 31 preliminary reviews initiated in 2020, 27 were completed and three claims were abandoned; the remaining review was completed in early 2021. Since 3 preliminary reviews were initiated in 2019 and completed in 2020, 30 preliminary reviews were

completed in 2020; of those, 28 did not present a prima facie case of retaliation. In 2020, the Office referred three cases to OIOS, including one in which the determination of the Office had been reversed by the alternate Chair of the Ethics Panel (*ibid.*, paras. 30–32). The Secretary-General indicates that, in 2020, after the investigations and an independent review of the findings and supporting documents by the Ethics Office, the Office determined that retaliation was established in three cases (including two cases referred for investigation in 2019 and one case referred in 2020), but not in seven others (including six cases referred for investigation in 2019 and one case referred in 2020) (*ibid.*, para. 34). The Advisory Committee notes that three cases were referred to OIOS in 2020, compared with 13 cases in 2019 (*ibid.*, table 1).

### **Gift management**

11. With regard to gifts received by Secretariat officials, the Secretary-General indicates that the management of gifts is decentralized to individual entities, as prescribed in administrative instruction [ST/AI/2010/1](#). The administering official of each entity establishes and maintains a registry to record summary information on all honours, decorations, favours, gifts or remuneration accepted by staff members. The Ethics Office advises on the appropriateness of receiving or giving gifts, while the coordination of gift processing and administration is handled by the Department of Management Strategy, Policy and Compliance. He also indicates that, in February 2020, with a view to establishing a new consolidated online gift registry, the Department revised the functional design of the registry, including the development of a full mock-up of the solution. In addition, he indicates that the technical assessment, design and development phases had to be postponed because of conflicting priorities resulting from the COVID-19 emergency and the complex financial situation faced by the Organization throughout 2020 (*ibid.*, paras. 15 and 16).

12. The Secretary-General indicates that two different options are currently being evaluated and will be submitted for consideration, together with the related funding requirements, through the Information and Communications Technology Steering Committee. An update will be provided in the next report of the Secretary-General (*ibid.*, para. 16). Upon enquiry, the Advisory Committee was informed that heads of entities have delegated authorities to approve the acceptance of honours or gifts and that an overview of gifts received by the United Nations Secretariat in 2020 was not available at the time. The Committee was also informed that reports and visual aids were expected to be accessible to heads of entities and designated focal points within each entity within the online Secretariat gift registry.

13. **The Advisory Committee notes the limited progress in establishing a consolidated online gift registry and recalls once more its recommendation regarding the need for an analysis of the benefits, lessons learned and developmental requirements of the pilot registry, prior to the development and roll-out of the gift registry across the global Secretariat (see [A/73/183](#), para. 16; [A/74/539](#), para. 14, and [A/75/515](#), para. 10). The Committee notes the need for appropriate levels of oversight, tracking and monitoring of the receipt, custody and disposal of gifts within the global online registry and the authority of individual heads of entities. The Committee trusts that updated information regarding the implementation of the online gift registry platform will be provided in the next report of the Secretary-General.**

### **Outreach, training and education activities**

14. The Secretary-General indicates that, in 2020, the Ethics Office conducted outreach, training and education activities. He indicates that the office held 133 outreach sessions and conducted 82 tailored ethics briefings, including briefings for

newly appointed staff at the level of Assistant Secretary-General and above. He also indicates that, as the travel restrictions related to the COVID-19 pandemic were not lifted, the Ethics Office conducted or launched virtual outreach sessions with a number of missions and offices. The Advisory Committee notes that, in 2019, the Ethics Office had conducted 224 tailored ethics briefings ([A/75/515](#), para. 11). In addition, the Secretary-General indicates that, in 2020, the mandatory online course on ethics and integrity at the United Nations was completed by 5,636 participants ([A/76/76](#), paras. 9, 41, 42 and 44).

15. The Advisory Committee recalls that it was previously informed that in 2020, during the COVID-19 pandemic, the communications strategy of the Ethics Office had transitioned to remote interventions, instead of physical on-site visits, with lessons learned on ways to more effectively engage staff using remote methods, such as by limiting group size and by employing more focused sessions on a specific theme as opposed to holding town hall meetings. The Committee also recalls that the Office planned to continue conducting on-site mission visits and follow-up and to enhance the utilization of remote communication interventions ([A/75/515](#), para. 12). **The Advisory Committee notes the efforts of the Ethics Office in conducting outreach, training and education and encourages the Office to utilize various methods, including means of remote communication, to increase its outreach efforts, particularly through tailored ethics briefings.**

### III. Proposal regarding the independence of the Ethics Office

16. The Secretary-General sets out recommendations for measures to strengthen the independence of the Ethics Office in section VI of his report, providing, in paragraphs 56 to 59, the three measures proposed for approval by the General Assembly, which had also been proposed in his prior reports on the activities of the Ethics Office ([A/73/89](#), paras. 94 (a)–(c), and [A/75/82](#), paras. 60–68). **The Advisory Committee recalls that its comments and recommendations on these proposals of the Secretary-General are contained in its related reports ([A/73/183](#), paras. 17–19; [A/74/539](#), para. 15; and [A/75/515](#), paras. 13–17) and that they are under consideration with the General Assembly.**

17. The three proposals presented for the consideration of the General Assembly remain the same: (a) direct presentation of the annual report by the Ethics Office to the General Assembly; (b) enhancement of the role of the Independent Audit Advisory Committee to strengthen the accountability framework by adding to the Advisory Committee's purview the advisory review of the annual workplans of the Office and input into the performance evaluation of the head of the Office and by authorizing the Office to consult the Committee on matters in which the Secretary-General may have a conflict of interest; and (c) raising of the rank of the head of the Office to the level of Assistant Secretary-General (starting with the new head of Office, if approved) (see also [A/73/89](#), para. 94 (a)–(c), and [A/76/76](#), para. 56).

18. The impact of these proposals on the workload, structure and functions of the Ethics Office is indicated in paragraphs 60 to 63 of the report of the Secretary-General. In paragraphs 64 to 66, he indicates that there are limited implications for other offices in the Secretariat or the United Nations funds and programmes. **The Advisory Committee is of the view that limited new information has been provided in the current proposal and that there is a lack of substantive analysis of the workload, structure and functions as well as the implications for other entities. The Committee further notes that it was not provided with sufficient additional information to substantiate the proposals and address its additional queries.**

19. The Advisory Committee notes once more the current functions of the Ethics Office as established by the Secretary-General's Bulletin (ST/SGB/2005/22), as welcomed by the General Assembly in its resolution 60/254 (see also A/75/515, para. 13).

20. As regards the submission of the annual report of the Ethics Office directly to the General Assembly and the reporting line of the Office, the Advisory Committee notes that it was not provided with any new elements to justify the need to modify existing organizational structures and reiterates its affirmed view that the proposals continue to lack substantiation and that any revisions to the stature, reporting line and governance structure of the Ethics Office would have significant consequences for the Secretariat and for the Organization as a whole (see A/73/183, para. 19; A/74/539, para. 15; and A/75/515, para. 14). The Committee notes that, in the absence of such information regarding the implications of the proposed revisions, and as the mandate of the Ethics Office would need to be significantly altered in order to allow the Office to report directly to the General Assembly, the Committee is not in a position to make further recommendations.

21. As regards the role of the Independent Audit Advisory Committee, upon enquiry, the Committee was informed that the Ethics Office was consulted by the Independent Audit Advisory Committee on its interactions with the internal oversight function and was also asked about its own work on an informal basis. The Committee was also advised that the objective of the proposed measure was to formalize the current informal practices between the two independent offices for greater operational independence and to enhance the accountability of the Office and that, currently, the Head of the Ethics Office was accountable to the Secretary-General, who presents a report on the Office's activities to the General Assembly. **The Advisory Committee notes that the Independent Audit Advisory Committee is a subsidiary body of the General Assembly that serves in an expert advisory capacity and does not report to the Secretary-General. Furthermore, the Committee notes that adding a reporting line to the Independent Audit Advisory Committee for guidance with respect to the workplans of the Ethics Office and the performance evaluation of the Head of the Office, would constitute a change to the mandate and workload of the Independent Audit Advisory Committee as well as to the nature of the Ethics Office to align it with independent oversight bodies and would raise wider implications for United Nations funds and programmes. In the absence of sufficient additional explanation, the Committee therefore continues to be of the view that the proposed change in reporting line has not been justified.**

22. The Secretary-General proposes once more raising the rank of the Head of the Ethics Office, currently appointed at the D-2 level, to the level of Assistant Secretary-General. The Advisory Committee recalls that it was provided with information regarding the levels of the heads of the ethics offices in the funds, programmes and agencies and notes that the heads of the ethics offices across the United Nations system entities are either at the P-5 or D-1 levels on a full-time basis or on a part-time basis in conjunction with other functions. The Committee also recalls the information provided regarding the functions of the Head of the Ethics Office including the advisory function (see A/75/515, para. 15). The Committee notes that the staffing of the Office has not changed and comprises 12 staff (1 D-2, 2 P-5, 2 P-4, 3 P-3, 1 P-2, 1 General Service (Principal level), 2 General Service (Other level)), including the Head of the Office (D-2).

23. The Secretary-General also presents three further proposals: introducing term limits for the Head of the Office to one five-year term, with the possibility of renewal for one additional term; ensuring security of tenure for the Head of the Office; and restricting re-employment for the Head of the Office within the Secretariat (A/73/89,



para. 94 (d)–(f), and [A/76/76](#), paras. 56 and 59). Upon enquiry, the Advisory Committee was advised that those three proposals were to be noted by the General Assembly, since they fell under the administrative authority of the Secretary-General.

24. The Advisory Committee notes the proposals of the Secretary-General on the introduction of term limits for the Head of the Ethics Office, security of tenure and restrictions on the re-employment of the Head of the Ethics Office within the Secretariat. The Committee is of the view, however, that the proposed upgrading of the position from the D-2 to the Assistant-Secretary General level has not been further justified in terms of the independence of the function, the positioning of the Office within the overall organizational structure, its mandate and responsibilities and its overall interaction with other offices as well as funds and programmes. The Committee continues to be of the view that the proposal to upgrade the position from the D-2 to the Assistant-Secretary General level is not justified given that the credibility of the advisory role of the Ethics Office does not reside in the level of the Head of Office, but rather with the mandate and functions of the Office. The Committee notes that the level of seniority should not serve as an indicator of credibility and that the work of the Office may be highlighted by a variety of other means. Furthermore, the Committee reiterates that the level of any particular post should not be used as justification to exclude the incumbent from carrying out those functions that are relevant to the responsibilities of the post. The Committee therefore continues to be of the view that the Head of the Ethics Office, currently appointed at the D-2 level, is at the appropriate level to direct and coordinate the work of the Office in the implementation of a responsive and coherent policy for fostering a culture of ethics, transparency and accountability. The Committee, therefore, recommends against the proposal to reclassify the post of Head of the Ethics Office from the D-2 to the Assistant-Secretary General level.

25. The Advisory Committee stresses once more that should the Secretary-General wish to make a fully justified proposal concerning the independence of the Ethics Office, a detailed report would need to include such matters as the workload, structure and functions of the Office. The implications for other offices in the Secretariat, including oversight bodies and other oversight entities, as well as wider implications for United Nations funds and programmes, would also need detailed consideration.

#### IV. Conclusions

26. The actions that the Secretary-General requests of the General Assembly are contained in paragraph 68 of his report ([A/76/76](#)). The Secretary-General requests that the General Assembly take note of the report and approve the recommendations for strengthening the independence of the Ethics Office, as outlined in paragraphs 55 to 66 of his report.

27. The Advisory Committee recommends that, subject to its comments and recommendations above, the General Assembly take note of the report of the Secretary-General on the activities of the Ethics Office.