



Highlights of [GAO-08-246T](#), a testimony before the Permanent Subcommittee on Investigations, Committee on Homeland Security and Governmental Affairs, U.S. Senate

Why GAO Did This Study

Long-standing problems in United Nations (UN) management underscore the pressing need to reform and modernize the United Nations in areas ranging from management, oversight, and accountability to operational activities in specific countries. The United States has strongly advocated the reform of UN management practices and has also been critical of the restrictions Burma's military regime has imposed on many international organizations in Burma over the past 3 years. This testimony, based on recent GAO reports, discusses (1) management reform efforts at the UN Secretariat since 2006; (2) oversight and accountability in selected UN organizations; and (3) UN and other international organizations' activities in Burma.

What GAO Recommends

GAO's November 2007 report on UN management reforms recommended that the Secretary of State and the U.S. Permanent Representative to the UN include in State's annual *U.S. Participation in the United Nations* report an assessment of the effectiveness of UN management reforms. GAO's June 2007 report on oversight and accountability recommended that the Secretary of State direct the U.S. missions to work with member states to improve oversight in UN organizations by (1) making audit reports available to the governing bodies and (2) establishing independent audit committees that are accountable to their governing bodies. State generally agreed with all of GAO's recommendations.

To view the full product, including the scope and methodology, click on [GAO-08-246T](#). For more information, contact Thomas Melito, (202) 512-9601 or melitot@gao.gov.

UNITED NATIONS

Management Reforms and Operational Issues

What GAO Found

GAO's report on UN management reform efforts notes that (1) progress has varied in the five areas GAO examined—ethics, oversight, procurement, management operations of the Secretariat, and review of programs and activities (mandates)—and (2) various factors, such as disagreements among member states, have slowed the pace of progress. The UN ethics office has taken steps to improve organizational ethics, including implementing a whistleblower protection policy, but GAO identified issues that may limit the impact of the policy. The UN has taken steps to improve oversight, including establishing an Independent Audit Advisory Committee. However, UN funding arrangements continue to constrain the independence of the Secretariat's internal audit office and its ability to audit high-risk areas. The UN has taken steps to improve certain procurement practices but has not implemented an independent bid protest system or approved a lead agency concept, which could improve procurement services. The UN has taken steps to improve certain management operations of the Secretariat but has made little or no progress in others. Despite some limited initial actions, the UN's review of mandates has not advanced, due in part to a lack of support by many member states. Finally, the pace of UN management reforms has been slowed by member states' disagreements on reform efforts, lack of comprehensive implementation plans, administrative issues that complicate certain internal processes, and competing UN priorities.

GAO's report on oversight and accountability of selected UN organizations notes that, although the six UN internal audit offices GAO reviewed have made progress in implementing international auditing standards, they have not fully implemented key components of the standards. None of these six organizations require their internal oversight staff to disclose their financial interests. However, GAO found that five of the six organizations have made efforts to increase accountability by establishing whistleblower protection policies and one was developing such a policy. GAO also reported that while the six UN evaluation offices GAO reviewed are working toward implementation of UN evaluation standards, they have not fully implemented them. Finally, GAO reported that the governing bodies responsible for oversight of the six organizations lack full access to internal audit reports.

GAO's report on Burma notes that Burma's military regime has blocked or significantly impeded UN and other international organizations' efforts to address human rights concerns and to help people living in areas affected by ethnic conflict. The regime frustrated international organizations' efforts to monitor forced labor for years before signing an agreement in early 2007; restricted their efforts to assist populations living in conflict areas; and blocked their efforts to monitor prison conditions and conflict situations. The regime has, to a lesser degree, impeded UN food, development, and health programs. However, several UN and other international organization officials told GAO they are still able to achieve meaningful results in their efforts to mitigate some of Burma's humanitarian, health, and development problems.