

TO: All Directors and Chiefs of Mission Support
A: All Directors and Chiefs of Administration
All Executive Officers
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24 July 2015

REFERENC:

THROUGH: Mr. Pedro Guazo, Director
S/C DE: Accounts Division, OPPBA

FROM: U. Valencia Williams-Baker, Deputy Director,
DE: Accounts Division, OPPBA

SUBJECT: **Launch of IPSAS benefits tracking and reporting**
OBJET:

1. Our organization has just received an unqualified audit opinion on the first IPSAS-based financial statements for non-peacekeeping entities. After having received the same opinion for peacekeeping operations last year, this is a tremendous achievement and I am grateful for your support and contribution, which is reflected in the positive outcome of this joint effort. This achievement also means that the IPSAS project has moved from implementation to its sustainability phase.
2. This achievement also means that we now need to demonstrate tangible benefits from IPSAS adoption and its impact on our worldwide operations. Aside from capturing information on benefits for internal management purposes, there is also an obligation to report regularly to the General Assembly on benefits realization efforts.
3. You may also recall the related ACABQ recommendation which was endorsed by the General Assembly in its latest resolution, whereby the Committee stressed the role of managers in ensuring the delivery of these benefits throughout the United Nations Secretariat.¹ This role is thus not confined to the finance function alone but is to be understood as a shared responsibility across all business areas impacted by IPSAS and has consequently been incorporated into the compacts of senior managers.
4. Both the Management Committee and IPSAS Steering Committee have approved the IPSAS benefits realization plan, which outlines the importance of this initiative, initial benefits, and related KPIs. The plan also includes responsibilities for delivering initial benefits and leaves room for collectively identifying benefits which were not foreseen during the plan's development.
5. Recent briefings at the working level have covered the approach to track and report on initial benefits in a structured manner. Such briefings will continue into August.
6. In light of ongoing initiatives, in particular Umoja Cluster 4 deployment, benefits tracking and reporting will be as light as possible with quarterly and semi-annual updates, depending on the underlying area. Reporting should not be seen as a compliance exercise but as a joint effort to assess how IPSAS impacts various management and organizational areas.

¹ (para. 25 of A/69/414)

7. Regular recording and review of reporting information will assist in managing your day-to-day operations and reduce workload during the financial statement preparation process.
8. Finally, please note that tracking and reporting is considered an iterative process where envisaged benefits and KPIs will change over time and adjustments will be necessary – your feedback in this respect will thus be important so as to tailor and mainstream this process. Reporting also provides a means to state your experiences during the financial cycle in this respect.
9. The first reporting cycle is beginning and reports will be emailed to you/your focal points by the IPSAS Project Management Office (PMO) along with detailed instructions. Information required should be up to date as of 30 June 2015. Submitted information will be discussed internally, reviewed by the IPSAS Steering Committee in October and presented to the General Assembly in the context of its consideration of the IPSAS progress report.
10. I continue to count on your cooperation and support to this important initiative which I trust will be beneficial to managing and implementing our mandates and programmes.

Copy to: Ms. Bartsiotas
Mr. Adlerstein
Mr. Baca
Mr. Banbury
Mr. Cutts
Ms. Wainaina
Mr. Ramanathan

Additional distribution:

Mr. Philippe Couvreur, Registrar, ICJ;

Mr. John Hocking, Registrar of the Mechanism for International Criminal
Tribunals;

Mr. Rick Martin, Director, Field Budget and Finance Division, DFS;

Mr. Gerry Lynch, Director, Division of Program Support, ITC