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**Review of the efficiency of the administrative and
financial functioning of the United Nations**

**Report on the activities of the Office of Internal
Oversight Services**

**Draft resolution submitted by the Chair of the Committee following
informal consultations**

Report on the activities of the Office of Internal Oversight Services

The General Assembly,

I Activities of the Office of Internal Oversight Services

Recalling its resolutions 48/218 B of 29 July 1994, 54/244 of 23 December 1999, 59/272 of 23 December 2004, 60/259 of 8 May 2006, 63/265 of 24 December 2008, 64/232 of 22 December 2009, 64/263 of 29 March 2010, 65/250 of 24 December 2010, 66/236 of 24 December 2011, 67/258 of 12 April 2013, 68/21 of 4 December 2013 and 69/252 of 29 December 2014,

Having considered the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2014 to 30 June 2015,¹

1. *Reaffirms* its primary role in the consideration of and action taken on reports submitted to it;
2. *Also reaffirms* its oversight role and the role of the Fifth Committee in administrative and budgetary matters;
3. *Further reaffirms* the independence and the separate and distinct roles of the internal and external oversight mechanisms;

* Reissued for technical reasons on 19 November 2015.

¹ [A/70/318 \(Part I\)](#), Corr.1 and Add.1.



4. *Recalls* that the Office of Internal Oversight Services of the Secretariat shall exercise operational independence relating to the performance of its internal oversight functions, under the authority of the Secretary-General, in accordance with the relevant resolutions;

5. *Requests* the Secretary-General to ensure that the annual reports of the Office continue to include a brief description of any impairment of its independence;

6. *Also requests* the Secretary-General to continue to promote effective coordination and collaboration in the Office of Internal Oversight Services, bearing in mind its operational independence;

7. *Encourages* United Nations internal and external oversight bodies to further enhance the level of cooperation with one another, such as through joint work-planning sessions, without prejudice to the independence of each;

8. *Takes note* of the report of the Office;¹

9. *Requests* the Secretary-General to ensure that all relevant resolutions pertaining to the work of the Office are brought to the attention of the relevant managers;

10. *Also requests* the Secretary-General to ensure that all relevant resolutions, including those of a cross-cutting nature, are brought to the attention of the relevant managers and that the Office also takes those resolutions into account in the conduct of its activities;

11. *Further requests* the Secretary-General to continue to ensure the full implementation of the accepted recommendations of the Office, including those relating to cost avoidance, recovery of overpayments, efficiency gains and other improvements, in a prompt and timely manner, and to provide detailed justifications in cases in which recommendations of the Office are not accepted;

12. *Emphasizes* the need for the Office to continue to refine its risk-based workplan in order to ensure that it fully captures high-risk areas such as those relating to procurement activities at the mission level as well as those related to fraud, including by contractors and implementing partners;

13. *Encourages* the Office, in future annual reports, to further enhance its analysis of general trends and strategic challenges regarding internal oversight in the United Nations and to include an update of all critical recommendations, taking into account the risk category, the target date for implementation and the office to be held accountable for such implementation;

14. *Stresses* the need for the Office to increase emphasis on investigations involving cases of fraud, and recognizes its role in supporting the Organization to assess, analyse and act upon all fraud risks;

15. *Encourages* the Secretary-General to continue his efforts to update the administrative instructions related to the work of the Office, in particular those regarding revised disciplinary measures and procedures,² so as to ensure that they reflect the mandate of the Office as well as of other investigation functions;

² [ST/AI/371](#) and Amend. 1.

16. *Notes* the lengthy delays in the average time to complete investigations, and emphasizes the need for the Office to take appropriate steps to address those delays as a matter of priority and to report thereon in the context of future annual reports of the Office;

17. *Requests* the Secretary-General to continue to make every effort to fill the remaining vacant posts, particularly in the Investigations Division and in the field, in accordance with the relevant provisions governing recruitment in the United Nations;

18. *Notes* the ongoing professional initiatives aimed at strengthening the functioning of the Office, encourages continued efforts in this regard, including an assessment of working relationships across the divisions, and looks forward to updates in the context of future annual reports;

II

Activities of the Independent Audit Advisory Committee

Recalling its resolutions 61/275 of 29 June 2007, 64/263, section II of its resolution 66/236, section II of its resolution 67/258, section II of its resolution 68/21 and section II of its resolution 69/252,

Having considered the annual report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2014 to 31 July 2015,³

1. *Notes with appreciation* the work of the Independent Audit Advisory Committee;

2. *Reaffirms* the terms of reference of the Committee, as contained in the annex to General Assembly resolution 61/275;

3. *Recalls* section VI, paragraph 67, of its resolution 69/307 of 25 June 2015 and, in this regard, invites the Independent Audit Advisory Committee to continue to examine the operational independence of the Office of Internal Oversight Services, in particular in the area of investigation functions;

4. *Endorses* the observations, comments and recommendations contained in paragraphs 24, 33, 36, 42, 45, 46, 53, 57, 59, 62, 63, 64, 74, 78, 81 and 89 of the report of the Committee.

³ [A/70/284](#).