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ORGANIZATION MANUAL

Functions and organization of the
OFFICE OF INTERNAL OVERSIGHT SERVICES

SECRETARY-GENERAL'S BULLETIN

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SECRETARY-GENERAL'S BULLETIN

To: Members of the staff

Subject: OFFICE OF INTERNAL OVERSIGHT SERVICES

1. The present bulletin establishes the current functions and organization of the Office of Internal Oversight Services.
2. Documents ST/SGB/Organization, sections P (IV)/Rev.1 of 29 March 1977 and P (V)/Rev.1 and Corr.1 of 18 December 1981 and 30 March 1982, respectively; ST/SGB/196/Rev.1 of 20 March 1985; and ST/SGB/211 of 20 March 1985 are hereby superseded.

Boutros BOUTROS-GHALI
Secretary-General

OFFICE OF INTERNAL OVERSIGHT SERVICES

Overview

The Office of Internal Oversight Services was established pursuant to General Assembly resolution 48/218 B of 29 July 1994 and Secretary-General's bulletin ST/SGB/273 of 7 September 1994.

Mandate

The purpose of the Office of Internal Oversight Services is to assist the Secretary-General in fulfilling his internal oversight responsibilities. The Office shall exercise operational independence under the authority of the Secretary-General in accordance with Article 97 of the Charter of the United Nations. The Office has the authority to initiate, carry out and report on any action that it considers necessary to fulfil its responsibilities with regard to monitoring, internal audit, inspection and evaluation and investigation.

The broad functions of the Office of Internal Oversight Services are as follows:

To ensure compliance with the resolutions of the General Assembly and with the regulations, rules and policies of the United Nations;

To monitor programme implementation and evaluate the results achieved;

To prevent waste, abuse and malfeasance;

To investigate alleged mismanagement and acts of misconduct;

To recommend policies and measures for the promotion of economy and efficiency based on these audits, inspections and investigations;

To advise programme managers on the effective discharge of their responsibilities;

To provide assistance to programme managers in implementing recommendations;

To ascertain that programme managers are given methodological support and encourage self-evaluation.

The Office has assumed the responsibilities of the Office for Inspections and Investigations (see ST/SGB/262 of 24 August 1993).

Organizational elements and their functions

UNDER-SECRETARY-GENERAL

Performs the functions of a Head of a department/office, as described in the introduction to the Organization Manual;

Represents the Office before the legislative organs and their subsidiary bodies;

Carries out special tasks that may be assigned to him, within the Office's mandate, by the Secretary-General;

Advises the Secretary-General and senior management of the Organization on oversight issues;

Prepares reports and other communications in furtherance of the mandate of the Office;

Discusses issues of concern to the Office with relevant parties;

Ensures coordination of the Office's work programme with the activities of the Board of Auditors and the Joint Inspection Unit.

Evaluation

Determines, as systematically and effectively as possible, the relevance, efficiency, effectiveness and impact of the Organization's activities in relation to their objectives;

Provides the Committee for Programme and Coordination and the General Assembly, at their request, with in-depth evaluation studies for their consideration;

Provides the Committee for Programme and Coordination with reports on the implementation of recommendations adopted by the General Assembly three years after the recommendations are adopted;

Provides functional and regional intergovernmental bodies, at their request, with in-depth evaluation studies within their areas of competence;

Assists departments and offices throughout the Secretariat in implementing approved evaluation recommendations;

Provides support to the self-evaluation activities of departments and offices.

Audit and management consulting

Provides comprehensive audit services for all United Nations activities for which the Secretary-General has administrative responsibility;

Promotes reliability of information and ensures compliance with policies, regulations, rules and procedures;

Safeguards assets and ensures the economical, efficient and effective use of resources;

Examines, reviews and appraises the use of financial resources of the United Nations in order to ensure the implementation of programmes and legislative mandates;

Ascertains compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies;

Undertakes management audit reviews and surveys to propose improvement in the structure and work programme of the Organization, and to ensure the Organization's responsiveness to its legislative mandates;

Evaluates the effectiveness of the systems of internal control of the Organization and issues recommendations for their strengthening.

Monitoring and inspection

Assumes the responsibility prescribed in regulations 5.1 to 5.3 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;

Provides support to managers in establishing a proper system of programme monitoring, including the development of performance indicators and the analytical assessment of performance, and to that effect, gathers information on programme implementation and results achieved;

Provides necessary analytical and transparent information on actual programme performance to intergovernmental bodies in order to bring about a constructive dialogue between Member States and the Secretariat on the ways of achieving the mandates and objectives of the Organization;

Conducts ad hoc inspections of programmes and organizational units for the identification of problems affecting the efficient and effective implementation of programmed activities and recommends corrective measures for swift improvement of programme delivery.

Investigation

Receives and investigates reports of violations of United Nations regulations, rules and pertinent administrative issuances and transmits to the Secretary-General the results of such investigations, together with appropriate

recommendations to guide the Secretary-General in deciding on jurisdictional or disciplinary action to be taken;

Receives and investigates reports from staff and other persons engaged in activities under the authority of the Organization suggesting improvements in programme delivery and reporting perceived cases of possible violations of rules or regulations, mismanagement, misconduct, waste of resources or abuse of authority;

Operates a confidential reporting system to protect the identity of those who make reports to the Section;

Assesses the potential within programme areas for fraud and other violations through the analysis of systems of control in high-risk operations, as well as offices away from Headquarters, and makes recommendations for corrective action to minimize the risk of commission of such violations.

OFFICE OF INTERNAL OVERSIGHT SERVICES

