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Agenda item 7

Adoption of the report of the Committee on its sixtieth session

Draft report

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Addendum

Programme questions: proposed programme budget for 2021

(Item 3 (a))

Programme 26 Internal oversight

1. During its sixtieth session, the Committee considered programme 26, Internal oversight, of the proposed programme plan for 2021 and programme performance information for 2019 ([A/75/6 \(Sect. 30\)](#)).
2. The Under-Secretary-General for Internal Oversight Services introduced the programme and, together with other representatives of the Office of Internal Oversight Services (OIOS), responded to questions raised by the Committee during its consideration of the programme.

Discussion

3. Delegations expressed appreciation and support for the work of OIOS and welcomed the strategy in implementing the reforms of the Secretary-General with a renewed focus on sexual exploitation and abuse, sexual harassment, fraud and corruption, procurement and supply chain management, as well as missions in drawdown or transition. It was noted that, while sexual harassment was an important matter, other issues regarding procurement, fraud and corruption should be given equal attention.
4. Support was expressed for a more balanced approach with regard to active investigations, as some delegations welcomed the focus on procurement and further updates on procurement reports, besides sexual harassment, fraud and corruption.



A delegation inquired as to how OIOS planned to implement paragraph 19 of General Assembly resolution 74/256, in which the Assembly recognized the high level of risk inherent in United Nations procurement activities, and requested the Secretary-General to entrust the Office with strengthening its focus on the monitoring of such activities, including on evaluating implementation and existing practice within the Organization regarding restrictions on employment after separation of staff involved in the procurement process and sanctions for violations, as well as with reporting thereon in conjunction with the related report of the Secretary-General on procurement. It was emphasized that there was a strong need to engage in cases related to procurement. Also on the topic of procurement, a delegation emphasized the importance of increased procurement opportunities for developing countries as mandated by the General Assembly. A question was raised as to how the increase in the number of vendors and value of procurement was implemented.

5. Appreciation was also expressed for the work of OIOS on sexual exploitation and abuse, without delays and with zero tolerance, as well as ensuring that investigations took a victim-centred approach, taking into account that that scandalous subject had been overlooked in the past. A question was raised on the number of cases reported by whistle-blowers and on arrangements made to ensure their protection. The absence of cross-cutting themes, such as human resources management in United Nations offices and peacekeeping missions, including geographical representation and mobility, was pointed out.

6. Information was sought regarding the deliverables in table 30.1: Cross-cutting deliverables for the period 2019–2021, by category and subcategory, where a significant reduction in servicing the meetings of the Committee as a result of a reduced number of reports planned for 2021 was pointed out. Clarification was sought regarding the proposal of OIOS and whether there was a change in consideration of the reports by the Committee.

7. Some delegations commended the Office for its support in ensuring the smooth transition of peacekeeping missions which were in the process of downsizing, converting or closing. Clarification was sought regarding the results that had been achieved by that course of activity.

8. Delegations expressed appreciation and gratitude for the work of the Office on the integration of a gender perspective into its operational activities (para. 30.11) and welcomed the inclusion and empowerment of persons with disabilities in support of sustainable development goals (para. 30.12). Some delegations expressed concern regarding the two documents entitled *Integrating Human Rights and Gender Equality in Evaluations* and *Guidance on Evaluating Institutional Gender Mainstreaming*, issued by the United Nations Evaluation Group, as referred to in paragraph 30.11 of the report. Questions were raised on the mandate of the Evaluation Group, as to whether OIOS had a mandate to use the above-mentioned documents in its activities and whether those documents had been considered by any intergovernmental body. Regarding the risk assessment process as mentioned in the same paragraph, a delegation sought clarification on how the assessment of any gender-related risks was carried out, in terms of identifying the risks and responding to those risks.

9. In addressing the issue of geographic diversity, a delegation questioned the actions being taken by OIOS to achieve an equitable geographical representation among its staff. It was noted that geographic diversity was another important principle enshrined in the Charter of the United Nations.

10. Delegations welcomed the efforts by the Office in response to the coronavirus disease (COVID-19) pandemic. Some delegations requested an update regarding the impact of COVID-19 on the work of OIOS.

11. As regards subprogramme 1, Internal audit, reference was made to paragraph 30.37, in which it was indicated that OIOS would maintain its focus on governance and management of the United Nations Joint Staff Pension Fund. A delegation questioned the mandate for OIOS to conduct inspections in respect of the Pension Fund and expressed serious concern that OIOS had exceeded its authority and mandate in 2018 during the preparation of the report on the governance of the Fund. It was emphasized that the recommendations, which had been included in the report of OIOS and had directly affected the competence of the Fund's Board, had been rejected by the General Assembly. The same delegation stressed the need to reflect on that and use the lessons learned.

12. As regards subprogramme 2, Inspection and evaluation, information was sought in reference to paragraphs 30.51 and 30.52 on the evaluability assessment, the evaluation of reform initiatives, in particular of the resident coordinator system, and support for the implementation of the 2030 Agenda for Sustainable Development. It was noted that the Office planned to conduct evaluations and inspections of Secretariat programmes and cross-cutting themes, focusing on the peace and security and development pillars for improved decision-making of departments and Member States on reform and on matters relating to the Sustainable Development Goals. A question was raised on the mandate of OIOS to conduct any activities with respect to Member States. Clarification was sought as to whether the Office would evaluate and inspect, for example, the efficiency of the work of the Committee in the future and what was meant by evaluability assessment of the resident coordinator system. Another question was raised on the possibility that the effectiveness and efficiency of the resident coordinator system could not be evaluated.

13. A delegation raised a concern that the performance measure for 2021, as reflected in table 30.3 under the same subprogramme (higher percentage of all inspection and evaluation recommendations accepted by programme managers, and timelier implementation) was not clear, as it did not reflect the success criteria. Another delegation expressed concern regarding the performance measure, as reflected in figure 30.IV (percentage of programme and thematic inspection and evaluation reports requested by intergovernmental bodies as a proportion of total reports prepared), for which a decrease in the percentage of reports requested was noted in 2018–2019 as compared with 2016–2017. Clarification was sought as to whether there was a plan to cooperate in the future with Member States on anti-corruption.

14. With regard to subprogramme 3, Investigations, a delegation commended the efforts in improving accountability and reducing the number of months to complete an investigation (A/75/6 (Sect. 30), para. 30.61). The importance of timeliness in the process of investigations was emphasized. Clarification was sought as to what else could be done to further improve the timeliness of investigations.

Conclusions and recommendations

15. **The Committee commended the contributions of OIOS in improving the accountability, effectiveness and efficiency of the work of the United Nations.**

16. **The Committee welcomed the strategy for 2021 of OIOS focusing on: (a) implementation of the Secretary-General's reforms; (b) organizational culture, including investigations of sexual exploitation and abuse, sexual harassment, fraud and corruption and other forms of misconduct; (c) procurement and supply chain management; and (d) missions in drawdown or transition.**

17. **The Committee welcomed the plan of OIOS to focus on combating corruption and fraud, and in that regard recommended that the General**

Assembly call on the Secretary-General to learn best practices from Member States with the aim of continuously enhancing organizational culture.

18. The Committee stressed the need for OIOS to ensure the protection of whistle-blowers in a consistent and effective manner and monitor the cases reported by whistle-blowers rigorously and comprehensively, and recommended that the General Assembly request OIOS to specifically report thereon in its annual reports.

19. The Committee noted with appreciation the work of OIOS in addressing sexual harassment within the United Nations Secretariat, maintaining more rigid adherence to investigation completion timelines and contributing to the guidance for the investigation of sexual harassment within the Organization.

20. The Committee recommended that the General Assembly approve the programme narrative of programme 26, Internal oversight, of the proposed programme budget for 2021, subject to the following modifications:

Overall orientation

Strategy and external factors for 2021

Paragraph 30.11

Replace the fourth sentence to read as follows: “The Inspection and Evaluation Division conducts its evaluations in accordance with relevant General Assembly resolutions and United Nations Evaluation Group guidance documents.”
