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Draft report

Rapporteur: Mr. Rouven **Klein** (Germany)

Addendum

Programme questions: proposed programme budget for 2024

(Item 3 (a))

Programme 26

Internal oversight

1. At its 11th meeting, on 5 June 2023, the Committee considered programme 26, Internal oversight, of the proposed programme plan for 2024 and programme performance in 2022 ([A/78/6 \(Sect. 30\)](#)).
2. The Under-Secretary-General for Internal Oversight Services introduced the programme and responded to questions raised by the Committee during its consideration of the programme.

Discussion

3. Several delegations expressed strong support for the valuable work of the Office of Internal Oversight Services (OIOS) and its unique mandate within the United Nations, including the prioritization of initiatives to ensure the physical and mental well-being of all United Nations staff members. Delegations viewed the responsibilities of the Office in the areas of internal audit, inspection and evaluation, and investigation as key components for increasing accountability and transparency, as well as improving overall performance within the United Nations system. Appreciation was expressed for the vital role played in driving improvement across the Organization and supporting the Secretary-General's reforms, including with respect to geographical representation and the significant work done in preventing and responding to sexual misconduct, harassment, racial discrimination, fraud and corruption.
4. A delegation thanked the leadership of the Office for introducing the programme plan and indicated that the goals set by the Under-Secretary-General, as presented in the foreword to the budget document, were fully shared and agreed. In addition, the



need to further increase accountability and transparency in achieving United Nations mandated results and targets in 2024 was recognized. A delegation supported the strategy set out in paragraph 30.2 of the budget document on internal oversight coverage of United Nations activities in management areas, such as: (a) implementation of governance, peace and security and development reforms; (b) strengthening of organizational culture; (c) procurement and supply management, including countering the risks of fraud and corruption; (d) oversight of phased out or reconfigured peacekeeping operations; and (e) strengthening of the whistle-blower protection system. While the activities of OIOS were built on the basis of mandates received, the lack of General Assembly resolutions in paragraph 30.12 of the budget document was pointed out. A delegation expressed concern that there were no General Assembly resolutions adopted in recent years that had to be added to the list of legislative mandates for the programme, and noted that OIOS had to accept the relevant instructions as a result.

5. Appreciation was expressed for the contribution of subprogramme 1, Internal audit, to strengthening work planning processes and the efficient delivery of results. With regard to subprogramme 2, Inspection and evaluation, a delegation welcomed the objectives of the subprogramme and considered that effective evaluation was deeply important to improving decision-making and learning and in supporting a culture of continuous improvement. In addition, the Office's contribution in providing methodological guidance and quality assurance was appreciated. In paragraph 30.41 of the document, it was noted that the lesson learned was that a greater focus on evaluating outcomes and outputs – although more complex – would ensure that the eventual evaluation reports could better contribute to improved decision-making, accountability and learning. While this shift to focusing on evaluating outcomes was very much welcomed, the delegation requested an update on how OIOS had improved in this area and how the impact of evaluation reports would be assessed. Additional information was also sought on what the consultative process mentioned in the same paragraph would look like in practice.

6. Regarding subprogramme 3, Investigations, the same delegation supported OIOS in responding effectively to tackle misconduct, including sexual exploitation and abuse and sexual harassment, and considered that a focus on prevention was also vital. Given that effective and prompt investigations increased trust in the United Nations, the view was expressed that investigations should take a victim-centred approach, including offering support and information to victims, as this had been considered important.

7. Furthermore, delegations welcomed the efforts of OIOS to reduce misconduct investigation timelines, a critical step to increase trust in the investigation process, and noted that figure 30.VI of the document demonstrated an increase in the number of reports received and investigations initiated. In that regard, additional information was requested to explain the reason for the gap. At the same time, clarification was sought as to what measures had been taken to further increase trust in the investigation process and what additional steps had been taken to reduce the timeline during the investigation process.

Conclusions and recommendations

8. **The Committee recommended that the plenary or the relevant Main Committee or Main Committees of the General Assembly, in line with Assembly resolution 77/254, consider the programme plan for programme 26, Internal oversight, of the proposed programme budget for 2024 under the agenda item entitled “Programme planning” at the seventy-eighth session of the Assembly.**