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Draft report

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Addendum

Programme questions: proposed programme budget for 2025

(Item 3 (a))

Programme 26 Internal oversight

1. At its 6th meeting, on 15 May 2024, the Committee considered programme 26, Internal oversight, of the proposed programme plan for 2025 and programme performance in 2023 ([A/79/6 \(Sect. 30\)](#)).

Discussion

2. Delegations expressed strong support for the Office of Internal Oversight Services, including the three pillars of its work, namely, internal audit, inspection and evaluation, and investigation, and its proposed programme plan for 2025. In addition, support was expressed for the Office's oversight mandate and responsibility, its operational independence, and its contribution to the effective and efficient management of the resources of the Organization, while ensuring increased accountability and overall performance across the United Nations system. A delegation recalled that independence, impartiality and professionalism must be at the heart of the work of the Office.

3. Appreciation was expressed for the work being done to prevent and respond to sexual misconduct, harassment, racial discrimination, fraud and corruption, and for the Office's important function of keeping track of the fulfilment of mandates for the reliability and credibility of the Organization. The collaboration of the Office with other United Nations entities, primarily the Board of Auditors and the Joint Inspection Unit, was commended and supported. A delegate asked whether the Office was in a position to conduct surprise audits, inspections and investigations at short notice, and



how the allocation of work was determined between the Office and the Board of Auditors.

4. A delegation expressed support for the priorities of the strategy for 2025, as set out in paragraph 30.2 of the report (A/79/6 (Sect. 30)). Another delegation noted that although paragraph 30.2 listed several cross-cutting strategies of the Secretary-General, geographical representation was not included.

5. A delegation made reference to the oversight role of the Office in mission drawdown or transition, as reflected in paragraph 30.2, and wondered why Security Council resolution 2594 (2021) had not been included in the list of mandates of the Office. A delegation welcomed the fact that the activities of the Office were generally based on mandates issued by intergovernmental bodies and drew attention to paragraph 30.10 and the list of mandates entrusted to the programme. The delegation noted that the list did not contain General Assembly resolutions adopted in recent years and emphasized the need to update it, in order to guide the work of the Office.

6. Regarding subprogramme 1, Internal audit, the implementation of 48 audit recommendations on strengthening information and communications technology (ICT) security in 2023 was welcomed. That represented an increase from just one recommendation implemented in 2022. While the progress made was appreciated, clarifications were sought regarding the efforts being undertaken to ensure the implementation of all 217 recommendations on the management of ICT risks and preparedness. In relation to result 1, strengthened accountability system in the United Nations Secretariat, a delegation enquired about the reasons for the low performance target. On result 2, increased accountability through transparent exercise of the delegation of authority, a delegation asked why only 29 audit recommendations had been accepted, equivalent to 4 per cent of the total recommendations accepted in 2023, which did not meet the target of 12 per cent.

7. In relation to subprogramme 2, Inspection and evaluation, the reference to strengthening the resident coordinator system was welcomed. Emphasis was given to the importance of implementing the recommendations in a timely fashion given the essential role of the resident coordinator system in delivering the Sustainable Development Goals.

8. Regarding subprogramme 3, Investigations, support was expressed for the efforts of the Office to bolster a culture of accountability and to ensure a timely response to complaints concerning sexual exploitation and abuse and misconduct. Delegations emphasized that a culture of accountability started from the leadership and was central to the successful management of the Organization. Furthermore, delegations encouraged the Organization to continue demonstrating its commitment to the zero-tolerance policy on sexual exploitation and abuse and to provide justice for victims of such abuse. In that regard, additional information was sought on the measures to be taken by the Office to ensure the availability of qualified experts to strengthen its response and on the steps necessary to reduce the timeline of the investigation process and the issuance of reports by the Office, particularly when victims were involved. Support was expressed for the target of 80 per cent of all investigations completed within six months, although there was concern that just 37 per cent and 46 per cent of investigations had been completed within that time frame in 2023 and 2022, respectively.

9. A delegation wondered whether the zero-tolerance approach should be enhanced, with the focus not on what should not happen, but on the consequences of what would happen if sexual exploitation and abuse occurred. In addition, a delegation enquired whether the zero-tolerance policy had resulted in personnel in peacekeeping operations being disciplined, and emphasized that the policy should be implemented, and oversight exercised so that personnel were deterred from committing misconduct.

Conclusions and recommendations

10. **The Committee recommended that the plenary or the relevant Main Committee or Main Committees of the General Assembly, in line with Assembly resolution [78/244](#), consider the programme plan for programme 26, Internal oversight, of the proposed programme budget for 2025 under the agenda item entitled “Programme planning” at the seventy-ninth session of the Assembly.**
