



# Economic and Social Council

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## Committee for Programme and Coordination

Sixty-fifth session

New York, 12 May–13 June 2025

### Draft report

*Rapporteur:* Mr. Rodrigue Edgar Tchoffo Mongou (Cameroon)

### Addendum

## Programme questions: proposed programme budget for 2026

(Item 3 (a))

### Programme 26 Internal oversight

1. At its 6th meeting, on 14 May 2025, the Committee considered programme 26, Internal oversight, of the proposed programme plan for 2026 and programme performance in 2024 ([A/80/6 \(Sect. 30\)](#)).

### Discussion

2. Delegations thanked the Office of Internal Oversight Services (OIOS) for the presentation of the programme plan and expressed strong support for its commitment to ensuring robust internal oversight and accountability measures, including efforts to drive improvement across the Organization.

3. Delegations welcomed the work being done by the Office to ensure coordinated efforts with the Joint Inspection Unit and the Board of Auditors. The priority given to internal oversight coverage of management areas in order to strengthen the operational organizational culture was also welcomed.

4. In relation to the list of legislative mandates as reflected in paragraph 30.10 of the report, a delegation pointed out that General Assembly resolution [79/282](#), on the review of the implementation of resolutions [48/218 B](#), [54/244](#), [59/272](#), [64/263](#), [69/253](#) and [74/257](#), should be added and incorporated into the work of OIOS. Clarification was sought concerning why the Office continued to be involved in ethics and what measures had been taken to avoid duplication in the work of the departments.



5. In the context of the Pact for the Future, a delegation recognized that the role of internal oversight was indispensable in ensuring a more acceptable, transparent and effective United Nations system. The work of OIOS, in particular in integrating innovation and digital transformation across the audit and investigative functions, was commended. Additional information was requested on how information and communications technology, as reflected in paragraph 30.13 of the report, was being applied to enhance the functions of the Office.

6. With regard to subprogramme 3, Investigations, several delegations expressed concern over the 2024 performance in results 1 and 2, which fell significantly short of the planned targets. It was noted that, in paragraph 30.47 of the report, the target of 80 per cent was not met owing to an increased number of complaints but the target for 2026 remained the same as in previous years.

7. More important, the disturbing data on sexual exploitation and abuse contained in paragraph 30.49 of the report, indicating that 9 per cent of investigations into allegations of sexual exploitation and abuse were completed within the target of six months, which did not meet the planned target of 80 per cent, was alarming. A delegation expressed the view that this was a challenge for the entire United Nations and beyond. The lack of transparency during investigations and related disciplinary processes was highlighted. In that context, specific examples of programmatic measures that could be taken to address the challenges and to overcome those obstacles were requested. Clarification was also sought regarding the plan for how to regain the trust of victims and retain the trust of donor States. A question was raised regarding whether any adjustment to the six-month target time frame, with a view to better aligning the goal with the actual performance, was being considered.

8. Another delegation welcomed the efforts of OIOS to strengthen the protection against retaliation (whistle-blower) system, foster a culture of accountability and implement a gender perspective in its victim-centred methodology for all investigations. It was emphasized that a culture of accountability stemmed from the leadership of an organization and that, therefore, the United Nations was encouraged to continue to demonstrate a joint commitment to the zero-tolerance policy, uphold the trust of the Organization and provide justice for victims and survivors of sexual exploitation and abuse. Information was requested on how protection against retaliation should be strengthened and what measures had been taken to ensure improvements in timely investigations. An update on those efforts, including on improving the clarity of reports, was requested.

9. While the programme continued to focus its mandate implementation on exercising internal oversight of the Organization's resources and staff by providing internal audits, inspections, evaluations and investigations, another delegation stressed that fraud and corruption caused huge financial losses to the Organization and that this should be the focus of investigations. It was pointed out that OIOS focused heavily on sexual harassment and dedicated significant resources to investigating it annually without effectively curbing the problem. By contrast, it was emphasized that little attention was allocated to fraud and corruption issues that resulted in direct financial losses to Member States. It was imperative that cases of fraud and corruption be reprioritized and receive the investigative attention warranted.

### **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 79/247, consider the programme plan for programme 26, Internal**

**Oversight, of the proposed programme budget for 2026 under the agenda item entitled “Programme planning” at the eightieth session of the Assembly.**

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