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### **Fifth Committee**

### Summary record of the 19th meeting

Held at Headquarters, New York, on Wednesday, 3 November 2004, at 9.30 a.m.

Chairman:Mr. Elji (Vice-Chairman).(Syrian Arab Republic)later:Mr. MacKay (Chairman).(New Zealand)

Chairman of the Advisory Committee on Administrative

and Budgetary Questions: Mr. Kuznetsov

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In the absence of Mr. MacKay (New Zealand), Mr. Elji (Syrian Arab Republic), Vice-Chairman, took the Chair.

The meeting was called to order at 9.50 a.m.

# Agenda item 108: Programme budget for the biennium 2004-2005 (continued)

Strengthened and unified security management system for the United Nations (A/59/365 and Corr.1 and Add.1 and Corr.1, A/59/539 and A/59/396)

- Mr. Rock (Canada), speaking on behalf also of Australia and New Zealand, said that the Committee's consideration of security questions was not an abstract exercise, as evidenced by the abduction of three United Nations staff members in Afghanistan. It was high time to take a more systematic and professional approach to staff safety and security, if only because the United Nations system was responsible for 180,000 staff and some 300,000 dependants in over 140 countries and it was operating in a far more threatening security environment. The reviews of the security management system over the past few years had all identified the same weaknesses: fractured structures, unclear lines of responsibility and accountability, non-compliance with security insufficient resources rules and professional expertise.
- The proposals of the Secretary-General in his report (A/59/365 and Corr.1 and Add.1 and Corr.1) would allow the weaknesses in the current system to be corrected, the idea being to have improved security without adopting a bunker mentality in order to enable the United Nations system to implement its mandates throughout the world and continue to have access to the groups it was meant to aid. Four elements had fundamental merit: (a) the unification of multiple security structures within a new Directorate of Security; (b) the centralization of security functions at the country level, with the senior United Nations official in the given location reporting to the new Director of Security on security matters; (c) the of the necessary establishment capacity Headquarters to set policies and standards, assess threats and risks, provide training and administration and supervise compliance with guidelines, with a view to supporting effective field operations; (d) the strengthening of security staff, including staff in the field, bearing in mind the needs of the various parts of the United Nations system.
- 3. By proposing only seven top management posts in an overall complement of over 1,500 staff, the Secretary-General had avoided a top-heavy structure. The Secretary-General's proposals had merit, but some clarification was required about the need professionalize security staff and about the global access control system. Canada agreed with the Advisory Committee on Administrative and Budgetary Questions (ACABQ) that the role of each responsible field security official should be made clear and that it was preferable to use existing units for administrative functions rather than creating new ones, and it noted that ACABQ was suggesting a different way of handling administration from that proposed by the Secretary-General. The financial and operational implications of the decision to phase out current costsharing arrangements and have security costs funded from the regular budget should be analysed more in depth, bearing in mind that the primary goal was to establish a robust, effective and flexible system so as to guarantee the safety and security of United Nations personnel. The various United Nations bodies would have to introduce a number of changes to adapt to the requirements, and the Secretary-General's proposals would be refined at the implementation stage, taking into account the comments of the Advisory Committee. Leadership, accountability, the establishment of security standards and ensuring compliance with them would be the key elements in the new system.
- 4. **Mr. Ozawa** (Japan) said that, with United Nations staff being mandated to carry out potentially hazardous missions, his Government attached great importance to the safety and security of staff and had made voluntary contributions to the Trust Fund for Security of Staff Members of the United Nations System. Japan welcomed the proposals of the Secretary-General to strengthen and unify the security management system of the United Nations system as a whole and hoped that Member States would come to a consensus based on the views and recommendations of the Advisory Committee in its report (A/59/539).
- 5. As the Advisory Committee had indicated, the security management system needed to be truly integrated and adapted to the needs of personnel both at Headquarters and in the various field locations where United Nations staff were asked to intervene, as part of peacekeeping operations, humanitarian

assistance and economic development activities or technical cooperation activities.

- 6. The new security system should have a streamlined central capacity at Headquarters and should be primarily focused on the field. Like the Advisory Committee, his delegation opposed establishing separate Directorate units to handle human resources management, finance and budget, logistics and information systems support, and it believed that the proposed new Directorate of Security should concentrate on devising common policy and standards and on threat and risk analysis, monitoring and compliance, and training.
- Japan supported the Advisory Committee's recommendation that a post of Under-Secretary-General should be established for the head of the new Directorate, even though that tended to add to the already top-heavy structure. He would have thought it more judicious to give the head of the Directorate of Security a rank lower than that of the head of the Headquarters Department of Management, as was the practice in ministries of foreign affairs, where the person in charge of administration was generally responsible for supervising the security services. Like the Advisory Committee, his delegation believed that the establishment of an Under-Secretary-General post obviated the need to maintain an Assistant Secretary-General post, formerly occupied by the United Nations Security Coordinator.
- 8. His delegation believed that the cost-sharing principle should be maintained because it encouraged all the United Nations bodies concerned to participate in the security management system and entitled them to take part in decision-making.
- 9. Japan supported the proposal to establish a global access control system and invited the Secretariat to submit to the General Assembly a detailed blueprint of the system, with the necessary justification of all costs involved. It supported the Advisory Committee's recommendation authorizing the Secretary-General to enter into commitments not exceeding \$11.2 million but without yet appropriating the funds.
- 10. Mr. MacKay (New Zealand) took the Chair.
- 11. **Mr. Løvald** (Norway), noting that the question of the safety and security of United Nations personnel had been on the General Assembly agenda for many years, said that security was a precondition for programme

- delivery and for the continued presence of the United Nations in the field; hence he supported the Secretary-General's proposal to establish a Directorate of Security.
- 12. Welcoming the steps already taken to unify the security system at the country level, his delegation agreed with the Secretary-General that the official designated to coordinate security issues at a given duty station should be accountable for the safety of all United Nations personnel posted there. It also believed that the number of security officers had to be increased and therefore considered the proposed additional posts justified. One task of the Directorate of Security would be to develop system-wide policies, standards and procedures and coordinate their implementation, and therefore it should be given a strong Headquarters component to provide the necessary field support. Norway agreed with the Secretary-General that the chief of the new Directorate should be an Under-Secretary-General.
- 13. Furthermore, the threat and risk assessment capability should be strengthened, and regional desks and a round-the-clock alert facility at Headquarters should be established. It was important to provide specific security training to both security personnel and non-security staff. It was also important for security officers to have a thorough understanding of the United Nations mandates in order to ensure programme delivery.
- 14. The growing integration of peacekeeping operations, encompassing both military and civilian police operations and humanitarian and development activities, required close coordination between the new Directorate of Security, the Department of Peacekeeping Operations and other United Nations bodies. In addition, Headquarters should cooperate with United Nations agencies active in the field, since their security officers there would be integrated into the proposed new security structure.
- 15. The safety of air operations, moreover, should also be given high priority, even though it was not specifically addressed in the reports before the Committee.
- 16. Security should be regarded as a core function and a condition for programme delivery, and the costs should therefore be shared by all Member States. Norway fully supported the phasing out of the current cost-sharing arrangements between the various United

Nations bodies and believed that the security management systems should be financed from the regular budget rather than depending on voluntary contributions. The Secretary-General should be given the authority to enter into commitments to meet unforeseen and extraordinary expenses at a level higher than the current limit of \$500,000, which was far from sufficient to meet the security demands.

- 17. In view of the importance of the safety of United Nations personnel, an issue too long neglected in a period marked by heightened violence and threats, and especially terrorist threats, it was surprising that the Advisory Committee should dismiss proposals such as the establishment of regional desks and administrative support units and should recommend cutting back on the number of proposed posts at Headquarters. Norway therefore called on the Fifth Committee to take an independent look at that issue, bearing in mind not only the numbers but the fact that the role of the Organization in the twenty-first century was at stake. The Organization must be given the capacity to protect its staff while at the same time not succumbing to a bunker mentality. It was not enough for the General Assembly to call for accountability and responsibility within the United Nations system. It was equally important that the Member States should assume their share of the responsibility and take the decisions needed to strengthen security management and provide the Secretary-General with the necessary financial means.
- 18. **Mr. Konuzin** (Russian Federation) said that his country attached primary importance to strengthening security for United Nations staff and premises within the broader context of countering international terrorism. At a time when the Organization was being targeted by international terrorism, as evidenced by the kidnapping of its staff in Afghanistan, no one could question the need for taking urgent and decisive security measures. Projects in that area should be implemented without delay and their funding should be given top priority.
- 19. The unified security management system strategy which the Secretary-General had outlined in his report was being developed, but both the Headquarters and the United Nations offices, as well as the agencies, funds and programmes encompassed by the strategy had much more to do to finalize and implement the concepts generally outlined, including the determination of the specific amount of funding

- required. On the whole, his delegation supported the Secretary-General's proposals in that area and hoped that the establishment at Headquarters of a new Directorate of Security would make it possible to work out a common policy on security standards and ensure a centralized assessment of threats and risks, coordination of action and the delivery of operational and technical support to local security services. One of the most important functions of the new Directorate should be to raise the efficiency and eliminate the drawbacks of the existing cost-sharing mechanism. That mechanism, which should be maintained within the new unified security management strategy, could be made more efficient through the greater involvement of United Nations agencies, funds and programmes in the decision-making process. From the outset, the new Directorate should pay close attention to achieving that goal, as well as to the mobilization of resources within the context of cost-sharing. It would be appropriate, therefore, to invest the respective functions in the deputy chief of the Directorate at the Assistant-Secretary-General level and to approve that post at the current session of the General Assembly.
- 20. His delegation recognized the important role of host countries and the need for effective cooperation with their authorities and it was concerned about the delays mentioned in the report of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) in bringing existing host country agreements into line with the currently prevailing security requirements, taking into account the capacity of those countries. While a centralized approach to ensuring system-wide security was important, care must be taken to avoid excessive concentration of financial and human resources at Headquarters and to focus on the needs of offices, agencies, funds, programmes and missions away from New York, especially in those countries which had a limited capacity to ensure the Organization's security. Fundamentally, his delegation supported the measures proposed by the Secretary-General and stood ready to discuss constructively specific parameters of the proposed unified security management system, taking into account a number of the recommendations contained in the reports of ACABQ and the Office of Internal Oversight Services (OIOS).
- 21. **Mr. Maurer** (Switzerland) said that his country fully agreed with the Secretary-General's assessment of the need to provide the United Nations staff with the

best possible safety and security for carrying out their mandates and fully supported his efforts to rethink the entire security system and to make it more effective and sustainable. As a host country which attached great importance to the security and safety of United Nations staff and premises, Switzerland fully assumed its obligations to ensure security outside the perimeter of buildings occupied by international organizations. Through close and regular contacts with the United Nations Office at Geneva, considerable progress had been achieved in recent months, particularly with regard to strengthening security outside the perimeters of the headquarters of the United Nations High Commissioner for Human Rights and of the United Nations High Commissioner for Refugees. All related costs would be borne by the Swiss authorities.

- 22. The coordinated and comprehensive system-wide approach to security that the Organization needed would require a clear division of labour and the definition of the responsibilities of the various existing and newly created organizational units. Under the supervision of the Directorate of Security, all security components of the United Nations system would have to cooperate to achieve uniformity of security standards and meet the requirements of information gathering and evaluation. Improved coordination and planning were particularly important Headquarters and field security, between Directorate of Security and the Department of Peacekeeping Operations, and between the United Nations and funds and programmes and between the United Nations and the host countries. A second core component of United Nations security reform was the professionalization of its security management. Insufficient training of security personnel was one of the shortcomings of the current system. The proposed training activities were critically important for the management of a changing security environment and investments in that area should focus on the long term in order to respond to changing security challenges.
- 23. Since all changes brought risks and drawbacks, care should be taken to ensure that the proposed new approach did not hamper programme delivery or, as noted by the Secretary-General, lead to a bunker mentality that would result in a loss of credibility with the local population. The issue of security should therefore be addressed strategically rather than technically and globally rather than sectorally. In addition to protection measures, a greater

- understanding of the sources and motives of threats was essential so that preventive and proactive responses could be developed to address them. Accordingly, it was of paramount importance to strengthen the capabilities for regular risk and threat analysis and assessment.
- 24. While the Advisory Committee asked some pertinent questions, it was making some recommendations that were perplexing in that they failed to address the new challenges mentioned in the report of the Secretary-General. The Advisory Committee was opposed to the proposal to phase out the cost-sharing arrangement for field-related costs, which was not only a very burdensome arrangement to administer but also resulted in the unacceptable reliance on voluntary funding for the assessed security share of participating agencies. It had also recommended not to approve the post of deputy to the head of the new Directorate, a post which was considered essential for the establishment of the new Directorate. He hoped that the points raised by ACABQ would be discussed further in the informal consultations.
- 25. **Mr. Musambachime** (Zambia) said that his delegation attached great importance to the agenda item under discussion. As a troop-contributing nation, Zambia welcomed the additional measures proposed in the report of the Secretary-General to protect and reinforce the security of United Nations personnel worldwide. The recent attacks on United Nations personnel had been a vivid reminder that the Organization needed to protect and secure its personnel and assets and pointed to the need for urgent steps to be taken to implement the Secretary-General's recommendations.
- 26. To manage peacekeeping operations effectively, it was vital for Member States to contribute the resources required. Despite various constraints, Zambia had met its financial obligations to the Organization. His delegation therefore urged all Member States to do likewise. While his delegation recognized that the security of United Nations personnel and property was the primary responsibility of the host countries, it called on the Organization and the international community to assist those countries that were unable to assume that responsibility.
- 27. His delegation also urged the Secretary-General to continue his efforts to secure timely reimbursement

for troop-contributing countries, some of which were developing countries, so that they could continue to support peacekeeping operations.

28. The security of United Nations personnel and property was a shared responsibility of all Member States and the Government of Zambia would continue to do its utmost to protect United Nations personnel and property in Zambia.

## Agenda item 118: Report of the Secretary-General on the activities of the Office of Internal Oversight Services (continued) (A/58/785; A/59/359)

- 29. Mr. Zellenrath (Netherlands), speaking on behalf of the European Union, said that the candidate countries (Bulgaria, Croatia, Romania and Turkey), the stabilization and association process and potential candidate countries (Albania, Bosnia and Herzegovina, Serbia and Montenegro and the former Yugoslav Republic of Macedonia), and, in addition, Iceland, Liechtenstein and Norway, members of the European Free Trade Association and the European Economic Area, aligned themselves with his statement.
- 30. The impact of the recommendations of the Office of Internal Oversight Services (OIOS) had been an average annual total of \$16 million actually saved and recovered, a significant amount, but that was still only half the average amount recommended for recovery per year. The Office's critical recommendations — those addressing areas with far-reaching consequences for the Organization's performance — should be fully implemented, or sound reasons should be given why was not possible. Many such recommendations from prior years had not been acted upon (annex II of the report). A stronger follow-up mechanism within the Secretariat was needed to promote the engagement and accountability of senior management. Greater access to a wider range of OIOS reports would also help the Member States to identify areas where progress must be sought.
- 31. With regard to strengthened evaluation, the European Union welcomed the increasing focus of OIOS on evaluation of activity, but believed that, with the establishment of results-based budgeting in the Secretariat, it was vital that measurable indicators should be complemented by an effective way of judging those results at the end of the period. The format of the programme performance report for the biennium 2002-2003 had indeed improved, as the

- Committee for Programme and Coordination (CPC) had pointed out, but it could be further simplified by shifting the emphasis away from outputs towards programmatic achievements. The recommendations contained in paragraph 68 of the Office's report deserved support, particularly in the case of the recommendation to align performance assessment with the formulation of programme plans.
- 32. With regard to investigations, many of the incidents in the report were truly shocking, so the Organization must have the capability to identify and deal with those who abused their positions. The Office was making welcome efforts to build partnerships with other agencies, and plans had been made for the Anti-Fraud Office of the European Commission to conduct a review of the Investigations Division. However, alone would investigations not suffice: Organization must have the capability and willingness to take action against the perpetrators of such acts. The laxity in that connection pointed out by OIOS and the Board of Auditors was damaging to the credibility of the Organization both externally and to its own staff.
- 33. The Office-wide review aimed at taking stock of OIOS activities had been useful in identifying some key areas where operational independence could be strengthened, particularly in budget matters. While the Budget Office of the Department of Management had an important role to play in ensuring that individual departments' proposals were realistic and consistent, OIOS should have the independence to submit its proposals directly to the Advisory Committee and the Fifth Committee through the Secretary-General. That was consistent with the practice in other major organizations and was also in conformity with resolution 48/218 B, by which the General Assembly had established the Office. Because the Member States obviously found OIOS reports useful for decisionmaking, they should have access to a broader range of those reports, although it was important to ensure that proper safeguards were in place in cases where OIOS felt that confidentiality was required. There was no need for the General Assembly to consider all OIOS reports, but such access would help Member States to identify areas where further action was required or where obstacles had appeared. It would also help to improve the timeliness of reports reaching the Assembly for consideration. The European Union was prepared to take decisions at the current session on

those issues of transparency in reporting and budgetary independence.

- 34. The European Union did not find the external review of the Office proposed by the Secretary-General to be timely, since, pursuant to resolution 54/244, the General Assembly expected the Fifth Committee to take decisions on such issues at the current session. However, the Member States might consider an external review to validate and develop the conclusions of the self-assessment of the performance of OIOS and, crucially, the follow-up within the Secretariat to the Office's work. That might include proposals for establishing the follow-up mechanism already mentioned. In any event, such a review should have clear terms of reference and be conducted by external experts with experience in assessing inspection bodies and the ensuing report should be made available in its entirety to the General Assembly.
- 35. The Committee also had before it the report of the Office of Internal Oversight Services on its audit of the regional commissions (A/58/785), which contained a number of constructive recommendations, such as the recommendation that the regional commissions' annual/biennial sessions should be harmonized with the submission of the biennial programme plan. The regional commissions had accepted most of the recommendations and were in the process of implementing them. However, the European Union would be interested to know how the difference of opinion with the Economic and Social Commission for Western Asia (ESCWA), which had not accepted the Office's recommendation to review the need for a separate statistics division, would be resolved. Finally, the European Union paid a tribute to Mr. Nair, whose leadership of the Office had established it as a fundamental part of the Secretariat, which was now seen as a partner whose oversight functions were complementary to the management function of the rest of the Secretariat.
- 36. **Mr. Terzi** (Turkey), associating his delegation with the statement made by the representative of the Netherlands on behalf of the European Union, said that internal oversight services were important to international organizations, and no longer merely emphasized compliance with rules and regulations, but added value to the work of those organizations and helped them by identifying problems and suggesting potential solutions.

- His delegation welcomed the action that OIOS had taken over the 10 years of its existence, which showed that the Office was on its way to implementing all the elements of a modern oversight approach. It had had examined the OIOS report with keen interest and expressed satisfaction with its work and recommendations it had made to improve Organization's efficiency. It had also noted the savings the implementation resulting from of recommendations, but emphasized that the success of internal oversight must not be judged solely on that basis, but also on the basis of its impact on working methods and organizational structures.
- 38. While OIOS had demonstrated remarkable success in adopting contemporary techniques, there was room for further improvement. In an organization as complex and diverse as the United Nations, one of the key requirements for an oversight body was operational independence. His delegation therefore believed that consideration should be given to the proposal to delegate to OIOS the authority to propose and manage its financial and human resources, in the way that authority was delegated to funds and programmes. Reports from OIOS should continue to be transmitted to the General Assembly.
- 39. His delegation noted with concern that 89 of the 180 posts in OIOS were funded from extrabudgetary resources. It also noted that the inability of the funds and programmes to predict the sums required for investigation services had created budget problems and that inadequacy of resources had had a negative impact on the ability of OIOS to provide monitoring and evaluation. For an oversight body to fulfil its duties independently, it must have stable, predictable and sufficient financial resources.
- 40. In his delegation's view, the fact that the investigation function had parallel status within the structure of OIOS with the Office's other functions was a potential source of conflict of interest and lack of independence. It would like to know the reason for that situation and thought that the advantages and disadvantages should be assessed in the light of experience.
- 41. Effective and credible oversight required clear rules and procedures, a transparent structure and a mechanism to enforce the recommendations of investigation reports. It appeared from the report that there was no such mechanism: irregularities revealed

by audits were often not pursued, the punishment usually did not fit the crime, and there was no standard procedure to follow up reports and implement recommendations. A way should therefore be found to streamline and standardize courses of action, to classify the methods of handling different kinds of irregularities and to establish contact in advance with local authorities to ensure their cooperation in cases requiring their intervention. A specific mechanism to coordinate the follow-up to oversight reports and recommendations would increase the credibility and deterrent effect of oversight functions.

- 42. Field operations were becoming increasingly risky because of their distance from Headquarters, their increasing size and financial volume and the number of their staff. Once risk assessments had been made, oversight coverage should focus on the areas in which expenditure was concentrated. The approach should be planned and systematic, but did not appear to be so. It was difficult to get an idea from the report of the coverage of oversight functions, their concrete targets and the possible implementation strategy.
- 43. His delegation regarded cooperation among oversight bodies as important, and looked forward to seeing the outcome of collaboration between OIOS, the Board of Auditors and the Joint Inspection Unit (JIU) on a common risk-assessment approach to identify cross-cutting issues and review potential areas for coordinated projects, as well as OIOS collaboration with JIU on proposals for improving the monitoring of programme performance and evaluation.
- 44. His delegation welcomed the fact that OIOS was developing and enhancing its evaluation, monitoring and management consultancy functions, but that should not compromise its core audit, inspection and investigation functions.
- 45. Mr. Repasch (United States of America) said that the Organization had taken great strides to improve its efficiency, effectiveness and accountability, and had benefited from the implementation of a riskframework. management His delegation fully supported the risk-based work-planning process used by the Office of Internal Oversight Services and welcomed the Office's personnel management initiatives and the introduction of an electronic working paper system for the auditors which he hoped would soon be implemented throughout the Office.

- 46. His delegation had been disappointed to observe a relative decline in the number of recommendations implemented. That was of special concern since, as a result of the risk-management initiative, OIOS had limited itself to making recommendations in areas it considered the most pertinent. The effectiveness of the Office relied heavily on the implementation of its recommendations by the funds and programmes of the Organization, which should urgently comply with them. The Office should addressed unimplemented recommendations in its annual report and keep track of its recommendations.
- 47. Regarding the issue of savings identified and realized, he questioned the appropriateness of comparing the recommended amount of recoveries for the current period to the total actual amount recovered for current and prior periods. That was a controversial issue in the oversight community.
- 48. He was dismayed to learn that, despite the priority given to the safety of the staff, the Office of the United Nations High Commissioner for Refugees (UNHCR) had not adopted the basic measures necessary to ensure the safety of its staff in the field. Information should be provided on the progress that had been made in remedying those deficiencies.
- 49. He expressed concern that the United Nations Organization Mission in the Democratic Republic of the Congo (MONUC) had not implemented controls to ensure that its rations contractor delivered the full amount contracted for. He wondered whether the Organization had been fully reimbursed for the contractor's poor performance and whether the Mission's oversight controls had been improved.
- 50. He noted that an investigator from the Office of the Prosecutor of the International Criminal Tribunal for Rwanda had set up his own investigation company, which had received a contract from the Tribunal for work similar to the work the investigator was already supposed to be doing and for which the investigator had therefore made extra money. Given the several other highly visible cases of irregularities at the Tribunal, he asked what progress was being made towards preventing future incidents.
- 51. The organizational integrity initiative launched the previous year by OIOS had revealed that many staff believed there was not enough accountability for wrongdoing, especially at the higher levels, and that staff reporting such violations risked reprisals. Those

issues needed to be addressed and he would be interested to know how the Secretary-General would do so.

- 52. He took note of the OIOS investigation of sexual harassment charges against the United Nations High Commissioner for Refugees and another senior manager in his Office. In its report OIOS supported the allegations yet the Secretary-General had decided that the complaints could not be substantiated by the evidence. His delegation would appreciate an explanation of that apparent contradiction.
- 53. In another case, when allegations of mismanagement and conflict of interest had been raised by staff in the United Nations Office on Drugs and Crime, managers had responded in a threatening manner to those raising the allegations. Such behaviour was unacceptable and was especially egregious coming from managers in the crime prevention programme, whose behaviour should be exemplary.
- 54. His delegation believed in the critical function played by internal oversight and had a few proposals to offer to strengthen oversight. In order to strengthen the transparency of the Office's work, its reports should be provided to the General Assembly, and in order to bolster its independence, its budget should be independent of the offices that it audited. Finally, in order to strengthen the effectiveness of the Office, the non-renewable term of the Under-Secretary-General for Internal Oversight should be extended from five to seven years.
- 55. The self-evaluation undertaken by OIOS was very helpful. The proposals appeared sound for the most part, in particular the proposal for budgetary independence, which was consistent with the views of his delegation.
- 56. He expressed disappointment, however, that an external review of ways to strengthen internal oversight proposed by the Secretary-General had not been proposed earlier so that the Committee could consider it at its current session. He also took issue with the assertion that the Office had not been subjected to any external reviews. In fact, the United Nations Board of Auditors had evaluated the Office regularly as part of its own audit of the Organization's financial statements and, in 1998, the United States General Accounting Office had released comprehensive review of the Office which had been made available to all Member States. Before taking any

decision about the proposal, his delegation would like more information, including information about the composition of the panel of experts, the length and terms of reference of the review and the manner in which the panel would report to the General Assembly.

57. **Mr. Elji** (Syrian Arab Republic) said that the annual report of OIOS should also be considered in the context of an evaluation of the Office's efforts to reform itself. He noted that many of the Office's reports required in-depth consideration but that the General Assembly did not adequately deal with them because many recommendations went beyond the authority of the Office and gave rise to controversy. As for the audit of the regional commissions, he said that the Office's recommendations were certainly logical but included aspects which went beyond a strictly administrative context. They should be reviewed by the States members of those commissions and by the Economic and Social Council.

The meeting rose at 11.15 a.m.