



General Assembly

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Resolution adopted by the General Assembly on 12 April 2013

[on the report of the Fifth Committee (A/67/818)]

67/258. Report of the Office of Internal Oversight Services on its activities

The General Assembly,

I

Activities of the Office of Internal Oversight Services

Recalling its resolutions 48/218 B of 29 July 1994, 54/244 of 23 December 1999, 59/272 of 23 December 2004, 60/259 of 8 May 2006, 63/265 of 24 December 2008, 63/287 of 30 June 2009, 64/232 of 22 December 2009, 64/263 of 29 March 2010, 65/250 of 24 December 2010 and 66/236 of 24 December 2011,

Having considered the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2011 to 30 June 2012,¹ as well as the report of the Joint Inspection Unit entitled “The investigations function in the United Nations system”² and the related note by the Secretary-General transmitting his comments and those of the United Nations System Chief Executives Board for Coordination thereon,³

1. *Reaffirms* its primary role in considering and taking action on reports submitted to it;
2. *Also reaffirms* its oversight role and the role of the Fifth Committee in administrative and budgetary matters;
3. *Further reaffirms* the independence and the separate and distinct roles of the internal and external oversight mechanisms;
4. *Recalls* that the Office of Internal Oversight Services of the Secretariat shall exercise operational independence relating to the performance of its internal oversight functions, under the authority of the Secretary-General, in accordance with the relevant resolutions;

¹ A/67/297 (Part I) and Add.1.

² A/67/140.

³ A/67/140/Add.1.



5. *Encourages* United Nations internal and external oversight bodies to further enhance the level of cooperation with one another, such as through joint work-planning sessions, without prejudice to the independence of each;

6. *Takes note* of the report of the Office;¹

7. *Notes with concern* the status of implementation of recommendations contained in the report, and in this regard encourages the Secretary-General to call upon programme managers to ensure their full implementation;

8. *Notes* the role of the Management Committee in monitoring closely the implementation of the recommendations of oversight bodies, and stresses the importance of follow-up with programme managers to ensure the full implementation of those recommendations in a prompt and timely manner;

9. *Requests* the Secretary-General to redouble his efforts to implement outstanding and recurring recommendations of the Office dealing with issues that are systemic in nature;

10. *Also requests* the Secretary-General to ensure that all relevant resolutions pertaining to the work of the Office are brought to the attention of the relevant managers;

11. *Further requests* the Secretary-General to ensure that all relevant resolutions, including those of a cross-cutting nature, are brought to the attention of relevant managers and that the Office also takes those resolutions into account in the conduct of its activities;

12. *Encourages* the Office, in future annual reports, to further enhance its analysis of general trends and strategic challenges regarding internal oversight in the United Nations and to include an update of all critical recommendations, taking into account the risk category, the target date for implementation and the office to be held accountable for such implementation;

13. *Also encourages* the Office to continue its efforts aimed at enhancing its audit, investigation, inspection and evaluation functions;

14. *Notes* the external quality reviews conducted and ongoing in the different divisions of the Office, and looks forward to receiving updates of those reviews in the context of future annual reports;

15. *Recalls* paragraph 10 of its resolution 66/236, and in this regard reiterates its request to the Secretary-General that he entrust the Office with comprehensively defining and compiling key oversight terms related to the work of the Office in close consultation with relevant departments and offices, including the Department of Management and the Office of Legal Affairs of the Secretariat, bearing in mind existing definitions used by the Board of Auditors and the Joint Inspection Unit and taking into account the views of the Independent Audit Advisory Committee;

16. *Notes with appreciation* the report of the Joint Inspection Unit;²

17. *Reaffirms* that the Board of Auditors and the Joint Inspection Unit shall continue to be provided with copies of all reports produced by the Office, requests that those reports be made available within one month of their finalization, and emphasizes the need for comments by the Board and the Unit, as appropriate;

18. *Welcomes* the efforts made in addressing vacancy rates in the Office, and in this regard encourages the Secretary-General to continue to make every effort to fill the remaining vacant posts, particularly in the Investigations Division and in the

field, in accordance with the relevant provisions governing recruitment in the United Nations;

II

Activities of the Independent Audit Advisory Committee

Recalling its resolutions 61/275 of 29 June 2007 and 64/263 and section II of its resolution 66/236,

Having considered the annual report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2011 to 31 July 2012,⁴

1. *Notes with appreciation* the work of the Independent Audit Advisory Committee;
2. *Reaffirms* the terms of reference of the Committee, as contained in the annex to resolution 61/275;
3. *Endorses* the observations, comments and recommendations contained in paragraphs 18, 19, 21, 23, 25, 29, 30, 34 to 40, 44, 46, 49, 52, 54, 56, 58 to 61 and 65 of the annual report of the Committee;⁴

III

Proposal on the dissemination and distribution of audit reports of the Office of Internal Oversight Services

Recalling section I, paragraph 21, of its resolution 66/236 and its decision 66/556 B of 9 April 2012,

Having considered the report of the Office on the proposal on the dissemination and distribution of audit reports,⁵

1. *Requests* the Secretary-General to entrust the Office with publishing audit reports on the website of the Office, on an experimental basis, by no later than 1 July 2013, until 31 December 2014;
2. *Requests* the Committee to review the practice of publication of audit reports, including those on the relationship of the Office with management, the reputation of the Organization and the effectiveness of the new report format, and to report thereon to the General Assembly at the main part of its sixty-ninth session;
3. *Decides* that a final decision on the continuation of the experiment shall be made in the context of the review of the mandate of the Office to be conducted during the sixty-ninth session of the General Assembly;
4. *Requests* the Secretary-General to take all measures necessary to ensure that the credibility of the Organization and its staff is protected.

*73rd plenary meeting
12 April 2013*

⁴ A/67/259 and Corr.1 and 2.

⁵ A/66/674.