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Review of the efficiency of the administrative and financial functioning of the United Nations

Report on the activities of the Office of Internal Oversight Services

Report of the Fifth Committee

Rapporteur: Mr. Ken Siah (Singapore)

I. Introduction

1. At its 2nd plenary meeting, on 20 September 2013, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its sixty-eighth session the items entitled “Review of the efficiency of the administrative and financial functioning of the United Nations” and “Report on the activities of the Office of Internal Oversight Services” and to allocate them to the Fifth Committee.

2. The Fifth Committee considered the items at its 4th and 18th meetings, on 7 October and 18 November 2013. Statements and observations made in the course of the Committee’s consideration of the items are reflected in the relevant summary records ([A/C.5/68/SR.4](#) and 18).

3. For its consideration of the items, the Fifth Committee had before it the following documents:

(a) Report of the Office of Internal Oversight Services on the activities of the Office for the period from 1 July 2012 to 30 June 2013 ([A/68/337](#) (Part I) and Add.1);

(b) Report of the Independent Audit Advisory Committee on the activities of the Committee for the period from 1 August 2012 to 31 July 2013 ([A/68/273](#)).



II. Consideration of draft resolution A/C.5/68/L.5

4. At its 18th meeting, on 18 November, the Committee had before it a draft resolution entitled “Report on the activities of the Office of Internal Oversight Services” ([A/C.5/68/L.5](#)), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Malaysia.

5. At the same meeting, the Committee adopted draft resolution [A/C.5/68/L.5](#) without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Report on the activities of the Office of Internal Oversight Services

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, 64/232 of 22 December 2009, 64/263 of 29 March 2010, 65/250 of 24 December 2010, 66/236 of 24 December 2011 and 67/258 of 12 April 2013,

Having considered the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2012 to 30 June 2013,¹

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;
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. *Emphasizes* the importance to effective internal oversight of good cooperation at all levels between management and the Office;
8. *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;
9. *Also 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;
10. *Further requests* the Secretary-General to continue to ensure the full implementation of the accepted recommendations of the Office, including those

¹ A/68/337 (Part I) and Add.1.

relating to cost avoidance, recovery of overpayments, efficiency gains and other improvements, in a prompt and timely manner, and to provide detailed justifications in cases in which recommendations of the Office are not accepted;

11. *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;

12. *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;

13. *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;

14. *Recalls* paragraph 68 of the report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2012 to 31 July 2013² regarding the proposal to transfer all investigations to the Office in the long term, and in this regard requests the Secretary-General to report thereon by no later than the main part of its sixty-ninth session;

15. *Encourages* the Office to make every effort to ensure that oversight assignments by the Office, in particular investigations, are completed in a timely manner;

16. *Emphasizes* the need for the Office to continue to refine its risk-based workplan in order to ensure that it fully captures high-risk areas, such as those relating to procurement activities at the mission level;

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

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;

19. *Reaffirms* section III of its resolution [67/258](#);

II

Activities of the Independent Audit Advisory Committee

Recalling its resolutions [61/275](#) of 29 June 2007, [64/263](#), section II of its resolution [66/236](#) and section II of its resolution [67/258](#),

Having considered the report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2012 to 31 July 2013,²

² A/68/273.

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 its resolution [61/275](#);
 3. *Endorses* the observations, comments and recommendations contained in paragraphs 16, 19, 22, 24, 27, 29, 33, 38, 41, 42, 45, 50, 54, 56, 58, 61, 63, 65, 68, 71, 76 and 77 of the report of the Committee;²
 4. *Recalls* paragraph 13 of its resolution [64/263](#), and in this regard invites the Committee, in the context of its terms of reference, to continue to provide advice to the General Assembly on relevant issues relating to the effectiveness, efficiency and impact of the audit activities and other oversight functions of the Office of Internal Oversight Services, as it deems necessary.
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