

**Sixty-ninth session  
Fifth Committee**

Agenda item 142

**Report on the activities of the Office of Internal  
Oversight Services****Draft resolution submitted by the Chair of the Committee following  
informal consultations****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, 67/258 of 12 April 2013 and 68/21 of 4 December 2013,

*Having considered* the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2013 to 30 June 2014,<sup>1</sup>

1. *Reaffirms* its primary role in the consideration of and action taken 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;

\* Reissued for technical reasons on 14 January 2015.

<sup>1</sup> A/69/308 (Part I) and 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;<sup>1</sup>

7. *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;

8. *Requests* the Secretary-General to continue to ensure the full implementation of the accepted recommendations of the Office, including those 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;

9. *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 as well as those related to fraud including by contractors and implementing partners;

10. *Recalls* paragraph 18 of its resolution 62/247 of 3 April 2008, and in this regard requests the Secretary-General to submit to the General Assembly at the main part of its seventieth session the report on terms of reference to strengthen the investigations function in the United Nations;

11. *Requests* the Secretary-General to ensure that the annual reports of the Office continue to include a brief description of any impairment of its independence;

12. *Recalls* paragraph 14 of its resolution 68/21, and in this regard requests the Secretary-General to report to the General Assembly by no later than the main part of the its seventieth session on the proposal set out therein;

13. *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;

14. *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;

15. *Further requests* 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, 64/263, section II of its resolution 66/236, section II of its resolution 67/258 and section II of its resolution 68/21,

*Having considered* the annual report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2013 to 31 July 2014,<sup>2</sup>

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, 22, 26, 30, 31, 34, 40, 46, 48, 54, 57, 59, 62, 66, 70, 73, 75, 76, 88, 94 and 95 of the report of the Committee.

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<sup>2</sup> A/69/304.