



Seventy-third session
Agenda item 146

Resolution adopted by the General Assembly on 22 December 2018

[on the report of the Fifth Committee (A/73/672)]

73/275. 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, [68/21](#) of 4 December 2013, [69/252](#) and [69/253](#) of 29 December 2014, [70/111](#) of 14 December 2015, [71/7](#) of 27 October 2016 and [72/18](#) of 1 December 2017,

Having considered the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2017 to 30 June 2018,¹

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. *Recognizes* the important roles and operational independence of the oversight bodies, including the Office of Internal Oversight Services of the Secretariat, in contributing to improvements in the effectiveness, transparency and accountability of the Organization;

¹ [A/73/324 \(Part I\)](#) and [A/73/324 \(Part I\)/Add.1](#).



5. *Encourages* the Office to continue its efforts aimed at enhancing its audit, investigation, inspection and evaluation functions;
6. *Recalls* that the Office 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;
7. *Reaffirms* the operational independence of the Office, stresses that its independence and objectivity are vital in ensuring that its internal oversight functions are carried out in a credible, factual and unbiased manner, and reaffirms the authority of the Office to initiate, carry out and report on any action that it considers necessary to fulfil its oversight functions;
8. *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;
9. *Requests* the Secretary-General to continue to promote effective coordination and collaboration with regard to the audit, evaluation and investigation functions of the Office in order to ensure an integrated approach to its oversight function, bearing in mind the operational independence of the Office;
10. *Also 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;
11. *Takes note* of the report of the Office on its activities for the period from 1 July 2017 to 30 June 2018;¹
12. *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;
13. *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;
14. *Notes with concern* the status of implementation of the recommendations of the Office, and requests the Secretary-General to implement the outstanding and recurring recommendations of the Office;
15. *Requests* the Secretary-General to continue to ensure the full implementation of the accepted recommendations of the Office, including those related to accountability mechanisms, cost savings, recovery of overpayments, organizational efficiency and effectiveness 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;
16. *Calls upon* the Secretary-General to make use of the expertise of the Office in the ongoing reform process, as appropriate, by implementing its relevant recommendations;
17. *Welcomes* the efforts and progress made by the Office in reducing the number of vacant posts, and 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, as well as to sustain the progress made thus far;
18. *Encourages* the Office to strengthen its focus, as appropriate, on performance audits, and welcomes the efforts of the Office in terms of reviewing what share of its reports include elements of performance audits;

19. *Also encourages* the Office, in future annual reports, to continue 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;

20. *Notes with appreciation* the continued focus of the Internal Audit Division on a risk-based approach and a workplan focused on effectiveness, efficiency, governance and oversight and the investigation of potential fraud;

21. *Notes* the role of the Office as the central intake mechanism for allegations of fraud and corruption in the Secretariat, and encourages the Office to consider calls to expand the reporting and recording of all forms of misconduct as part of renewed efforts to strengthen and professionalize the investigations function of the United Nations system;

22. *Takes note with appreciation* of the efforts of the Office to promote the Organization's zero-tolerance approach to fraud, corruption, sexual harassment and sexual exploitation and abuse, and the actions taken in this regard, including the creation of a specialized team to investigate sexual harassment complaints and the implementation of a procedure for addressing such complaints, as well as the development of uniform principles and guidelines to strengthen investigations of sexual exploitation and abuse by ensuring a victim-centred approach in response to reported allegations across the United Nations system;

23. *Takes into account* the high level of risk inherent in United Nations procurement activities, and encourages the Office to strengthen its focus on the monitoring of United Nations procurement and to report thereon biennially in conjunction with the related report of the Secretary-General;

24. *Encourages* the top management of the Organization to actively lead enterprise risk management efforts in all offices, and requests the administration to develop a detailed implementation plan for all elements of enterprise risk management that sets out a clear timetable, milestones, deliverables, resource requirements and accountability;

25. *Encourages* the Office to undertake additional measures aimed at enhancing its audit of United Nations peacekeeping missions that are closing;

26. *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, and requests that those reports be made available within one month of their finalization;

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](#), section II of its resolution [68/21](#), section II of its resolution [69/252](#), section II of its resolution [70/111](#), section II of its resolution [71/7](#) and section II of its resolution [72/18](#),

Having considered the report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2017 to 31 July 2018,²

1. *Notes with appreciation* the work of the Independent Audit Advisory Committee;

² [A/73/304](#).

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, 23, 25, 32, 35, 40, 42, 46, 52, 59, 60, 62, 65, 68, 70, 74, 81, 84, 87, 93, 94, 98 and 104 of the report of the Committee;²

4. *Invites* the Committee to continue to examine the operational independence of the Office of Internal Oversight Services, including on budgetary matters;

5. *Encourages* the Committee to continue its consultations with all relevant bodies in the United Nations, as appropriate.

*65th plenary meeting
22 December 2018*
