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Chairman: Mr. MacKay (New Zealand)
*Chairman of the Advisory Committee on Administrative
and Budgetary Questions:* Mr. Kuznetsov

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The meeting was called to order at 10.10 a.m.

Item 119: Review of the implementation of General Assembly resolutions 48/218 B and 54/244

1. **Mr. Elkhuisen** (Netherlands), speaking on behalf of the European Union, the candidate countries (Bulgaria, Croatia, Romania and Turkey), the countries of the stabilization and association process (Albania, Bosnia and Herzegovina, Serbia and Montenegro and the former Yugoslav Republic of Macedonia) and, in addition, Iceland, Liechtenstein and Norway, said that, given the importance of the work of the Office of Internal Oversight Services (OIOS) and the benefit to the Organization of a strong internal oversight body, he wished to offer some general thoughts on the issue despite the absence of a report.

2. The Committee's discussions on the item in question should focus on three main issues: the degree of independence granted to OIOS in the context of its staffing and financial requirements; the timely availability and dissemination of OIOS reports and the potential creation of a mechanism to enable Member States to access a wider range of OIOS reports on a more informal basis; and the implementation and follow-up of OIOS recommendations. In that connection, he drew attention to the absence of a high-level mechanism to ensure coordination and follow-up, particularly in cases where the findings of OIOS had not been agreed upon with the department concerned.

3. The European Union would be interested in exploring further the Secretariat's views on those issues following consideration of the annual report, including the results of the self-assessment and the Secretary-General's comments thereon.

4. **Mr. Iosifov** (Russian Federation) said that his delegation attached particular importance to the periodic review of the functioning of OIOS. In view of Member States' increasing financial contributions to the Organization, the oversight functions carried out by that Office were critical.

5. In order to enhance the effectiveness of OIOS in the implementation of its unique mandate, its operational independence should be strengthened. As regards reporting procedures, Member States must have access to relevant reports, including those containing management recommendations, so that they could influence the implementation of those

recommendations. It was clear that the oversight activities of OIOS would yield no significant results if its recommendations were not implemented scrupulously and accompanied by appropriate due diligence procedures.

6. He welcomed efforts to coordinate the work of OIOS and the other oversight bodies, namely the Joint Inspection Unit and the Board of Auditors, and urged those bodies to reciprocate them. Similar information-sharing activities should take place with other bodies within the United Nations system with a view to further fine-tuning reporting procedures.

7. **Ms. Zobrist Rentenaar** (Switzerland) said that the creation of OIOS was one of the most important reform measures adopted by the General Assembly over the preceding 10 years since it had created a culture of greater efficiency, effectiveness and accountability within the United Nations. Her delegation was particularly interested in the further strengthening of the operational independence of OIOS in order to avoid potential conflicts of interest and in the timely implementation of the recommendations of OIOS.

8. Since OIOS was an integral part of the Organization, it could not function with complete autonomy. The objective and effective fulfilment of its mandate would be possible, however, only if it remained independent of the audited entity, including in the area of management of its financial and human resources. Furthermore, the independence of OIOS was linked to the independence of its members and, more specifically, of its head. In that connection, the current term of office of the Under-Secretary-General for Internal Oversight Services should be extended to at least seven or eight years so as to enable the incumbent to fully address issues arising during his or her tenure and to bring United Nations practices more into line with the statutes of national audit institutions.

9. The implementation rate of OIOS recommendations was still too low. In order to increase compliance, rapid action by the Secretariat was needed, particularly during the first six months following the issuance of critical recommendations. There seemed to be no coordination mechanism in place to review the status of oversight recommendations or a systemic process for the use of information gathered by OIOS for executive decision-making.

10. **Mr. Repasch** (United States of America) expressed his satisfaction with the work of OIOS, which had contributed to the creation of a culture of accountability within the United Nations, identified millions of dollars worth of savings for Member States and brought to justice a number of individuals who had embezzled money from the Organization.

11. He suggested that, during its substantive consideration of the annual report of OIOS and the Secretary-General's comments thereon, the Committee might wish to address a number of issues relating to transparency, independence and accountability.

The meeting rose at 10.30 a.m.