



General Assembly

Distr.: General
2 February 2012

Sixty-sixth session
Agenda items 132 and 142

Resolution adopted by the General Assembly on 24 December 2011

[on the report of the Fifth Committee (A/66/643)]

66/236. 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 and 65/250 of 24 December 2010,

Having considered the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2010 to 30 June 2011,¹ as well as the report of the Joint Inspection Unit entitled “The audit 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 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;

¹ A/66/286 (Part I) and Add.1.

² See A/66/73.

³ A/66/73/Add.1.



5. *Encourages* United Nations internal and external oversight bodies to further enhance the level of their 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 of Internal Oversight Services on its activities for the period from 1 July 2010 to 30 June 2011;¹

7. *Requests* the Secretary-General to ensure that all relevant resolutions pertaining to the work of the Office of Internal Oversight Services are brought to the attention of the relevant managers;

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

9. *Encourages* the Office of Internal Oversight Services to continue its efforts aimed at enhancing its audit, investigation, inspection and evaluation functions;

10. *Recalls* paragraphs 7 and 8 of its resolution 64/263, and in this regard requests the Secretary-General to entrust the Office of Internal Oversight Services 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;

11. *Encourages* the Office of Internal Oversight Services to continue to identify in its analysis in future annual reports general trends and strategic challenges over time regarding internal oversight in the United Nations, including an update on all critical recommendations and taking into account the risk category and the target date for implementation and the office concerned that is to be held accountable for such implementation;

12. *Requests* the Secretary-General to implement outstanding and recurring accepted recommendations of the Office of Internal Oversight Services dealing with issues that are systemic in nature;

13. *Notes with concern* the status of implementation of recommendations contained in the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2010 to 30 June 2011;

14. *Requests* the Secretary-General to encourage all programme managers to increase their efforts to fully implement the accepted recommendations of the Office of Internal Oversight Services;

15. *Also requests* the Secretary-General to ensure the full implementation of the accepted recommendations of the Office of Internal Oversight Services, 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 where recommendations of the Office are not accepted;

16. *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;

17. *Welcomes* the efforts undertaken to reduce the high number of vacant posts in the Office of Internal Oversight Services, in particular at the senior levels;

18. *Reaffirms its concern* over the continuing vacancies in the Office of Internal Oversight Services, and in this regard reiterates its requests to the Secretary-General to make every effort to fill vacancies in the Office at all levels as a matter of priority, in accordance with the relevant provisions governing recruitment in the United Nations;

19. *Recognizes* the efforts and initiatives of the Office of Internal Oversight Services undertaken to strengthen internal oversight, including the improvement of internal controls, accountability mechanisms, and organizational efficiency and effectiveness, as well as improvements in the monitoring of its recommendations, in accordance with its given mandate, and encourages the Office to continue its efforts in this regard;

20. *Reaffirms* paragraph 12 of its resolution 64/263;

21. *Requests* the Secretary-General to entrust the Office of Internal Oversight Services with submitting to the General Assembly no later than the main part of its sixty-seventh session a proposal on the dissemination and distribution of internal audit reports, including the parameters and modalities, and in full consultation with key stakeholders, including the Department of Management, the Office of Legal Affairs and the Independent Audit Advisory Committee;

22. *Takes note* of paragraph 28 of the report of the Office of Internal Oversight Services,⁴ and decides that the Office shall continue its current procedures for reporting to the General Assembly;

23. *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 of Internal Oversight Services, requests that these be made available within one month of their finalization, and emphasizes the need for comments by the Board and the Unit, as appropriate;

II

Activities of the Independent Audit Advisory Committee

Recalling its resolution 61/275 of 29 June 2007,

Having considered the annual report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2010 to 31 July 2011,⁵

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

2. *Reaffirms* the terms of reference of the Independent Audit Advisory Committee, as contained in the annex to resolution 61/275;

⁴ A/66/286 (Part I).

⁵ A/66/299.

3. *Recalls* paragraph 5 of its resolution 61/275, and in that regard emphasizes the role of the Independent Audit Advisory Committee in ensuring the operational independence of the Office of Internal Oversight Services;

4. *Encourages* United Nations oversight bodies to continue sharing experience, knowledge, best practices and lessons learned with the Independent Audit Advisory Committee, in order for the Committee to better conduct its roles and responsibilities under its terms of reference, without prejudice to the respective mandates of United Nations oversight bodies;

5. *Recalls* paragraph 6 of its resolution 64/263, and in this regard:

(a) Decides to keep under review observations, comments and recommendations contained in paragraphs 19, 20 (*d*), 21, 24, 42 and 43 of the annex to the report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2008 to 31 July 2009;⁶

(b) Requests the Secretary-General to ensure that the annual reports of the Office of Internal Oversight Services include a brief description of any impairment of its independence;

6. *Endorses* the observations, comments and recommendations contained in paragraphs 14, 17, 18, 20, 26, 31, 37, 40, 42, 44 and 50 of the annual report of the Independent Audit Advisory Committee,⁵ and requests the Secretary-General to ensure their full implementation, taking into account the provisions of the resolutions of the General Assembly relevant to the work of the Office of Internal Oversight Services.

*93rd plenary meeting
24 December 2011*

⁶ A/64/288.