

United Nations

Internal Oversight



OIOS
Office of Internal Oversight Services

I. OVERVIEW

Effective oversight services are a high priority for the United Nations and a crucial ingredient in the Secretary-General's efforts to reform and strengthen the Organization to meet the challenges of the twenty-first century. At the *2005 World Summit*, Heads of State and Government reaffirmed their commitment to a strengthened United Nations with enhanced authority and capacity to effectively and rapidly respond to the full range of global challenges of our time. With the Organization engaged with a range of pressing global issues in every part of the world, a renewed, revitalized and more responsive United Nations is needed more than ever. The Office of Internal Oversight Services (OIOS) contributes to the United Nations goals by promoting responsible administration of resources and improved programme performance, as well as a culture of accountability and transparency.

What is OIOS?

The Office of Internal Oversight Services is the internal oversight body of the United Nations. Established in 1994 by the General Assembly, the Office assists the Secretary-General in fulfilling his oversight responsibilities in respect of the resources and staff of the Organization through the provision of audit, investigation, inspection, and evaluation services. To carry-out its work, the Office is organized into the following functional units.

Internal Audit Division audits assess the adequacy and effectiveness of internal controls for the purpose of improving the Organization's risk management, control and governance processes.

Inspection and Evaluation Division evaluations assess the relevance, efficiency, and effectiveness (including impact) of the Organization's programmes in relation to their objectives and mandates.

Investigations Division investigations establish facts related to reports of possible misconduct to guide the Secretary-General on jurisdictional or disciplinary action to be taken.

The Office is headed by the Under-Secretary-General for Internal Oversight Services who is appointed by the Secretary-General, following consultations with Member States, and approved by the General Assembly for one five-year term without possibility of renewal.



Mandate

In its resolution 48/218 B of 29 July 1994, the General Assembly established the Office of Internal Oversight Services to enhance oversight functions within the United Nations, in view of the increased importance, cost and complexity of the Organization's activities. The General Assembly established OIOS as operationally independent under the authority of the Secretary-General in the conduct of its duties and, in accordance with Article 97 of the Charter of the United Nations. The operational independence of OIOS includes: the authority to initiate, carry out and report on any action which the Office considers necessary; the ability for the Office to submit reports directly to the General Assembly; the authority to select staff for appointment and promotion up to the D-2 level; the direct and confidential access of United Nations staff members to the Office and their protection against repercussions; and the provision of adequate resources to carry out its duties.

Since its establishment in 1994, the Fifth Committee of the General Assembly has regularly reviewed the functions and reporting procedures of OIOS. These reviews in 1999 and 2004 resulted in resolutions 54/244 and 59/272 in which the General Assembly reinforced the principles of independence and transparency as prerequisites for effective oversight. The next review by the General Assembly is scheduled for the 64th session.

Under its mandate, the Office has established the vision and mission for its work:

VISION:

To be a world class oversight body, respected and trusted by stakeholders.

MISSION:

To promote good governance and accountability in the organization, by providing independent and objective oversight.

Coverage

OIOS is mandated to provide oversight coverage to all United Nations activities under the Secretary-General's authority, including: the United Nations Secretariat in New York, Geneva, Nairobi and Vienna, five regional commissions, peacekeeping missions, humanitarian

operations and assistance to Funds and Programmes administered separately under the authority of the Secretary-General (including United Nations High Commissioner for Refugees, United Nations Environment Programme, United Nations Human Settlements Programme, and Office of the United Nations High Commissioner for Human Rights).

Additionally, in accordance with established Memorandums of Understanding, OIOS provides oversight services to United Nations Convention to Combat Desertification and the United Nations Framework Convention on Climate Change.

Reporting and Availability of Reports

OIOS submits its reports to the Secretary-General, or delegated programme manager, and directly to the General Assembly.

Member States' access to all OIOS reports was significantly expanded following the adoption of resolution 59/272 in December 2004. With this resolution, the General Assembly decided that original versions of the reports of OIOS not submitted to the General Assembly should be made available, upon request, to any Member State. The resolution also affords the Secretary-General the opportunity to submit comments to an OIOS General Assembly report in a separate report. The resolution further stipulated that the Under-Secretary-General OIOS has the authority to modify or withhold reports when access would be inappropriate for reasons of confidentiality or the risk of violating due process rights of individuals involved in OIOS investigations.

Additionally, the Office maintains the following reporting requirements:

OIOS submits to the General Assembly its annual analytical and summary report on the Office's activities for the year. This report highlights all significant problems, abuses and deficiencies relating to the administration of a programme or operation as well as recommendations for corrective action issued by OIOS. The annual report also cites instances of failure to implement these recommendations.

OIOS reports to the Secretary-General on the implementation of recommendations issued to programme managers. To this end, OIOS requests status updates on recommendation implementation on a semi-annual basis from programme managers.

Strengthening Oversight

At the 2005 World Summit, Heads of State and Government set forth an ambitious agenda for the Organization, including a wide range of governance challenges, and called for a broad strengthening of oversight (A/60/L.1). To this end, the 2005 World Summit Outcome requested for a review of governance and oversight in the United Nations. The ensuing report, Report of the Independent Steering Committee for the Comprehensive Review of Governance and Oversight within the United Nations and its Funds, Programmes, and Specialized Agencies (A/60/883 and Add.1 and 2), proposed a range of recommendations for strengthening oversight and formed the basis for the Office's report to the General Assembly on proposals for strengthening the Office of Internal Oversight Services (A/60/901).

Each year in its annual report, OIOS reports on the initiatives undertaken to ensure work is carried out with the highest standards of professionalism and efficiency. Some of the key initiatives undertaken during the last 3 years include:

Risk-based work planning

OIOS is responsible for providing oversight services to a wide range of diverse and complex operations that are constantly changing. To meet this responsibility, it is imperative that OIOS remains current on organizational changes and challenges and that it has a mechanism in place to ensure that emerging issues and potential exposures are identified. To this end, in 2006 OIOS adopted a risk management framework to enhance its oversight work planning and resource allocation. Risk analysis enables the Office to prioritize the allocation of resources to oversight of programmatic and operational areas that have the greatest exposure to fraud, waste, abuse, inefficiencies and mismanagement. The adoption of a risk-based approach meets the requirements of the International Standards for the Professional Practice of Internal Auditing.

Ensuring optimal processes and procedures

OIOS continually makes progress toward improving working methods by streamlining processes, establishing protocols for quality control, and refining and documenting methodologies. To guide staff in the conduct of their work and to ensure standardization of work and consistency with international norms and standards, each OIOS functional area has developed

manuals which outline policies and procedures. To increase transparency and foster a better understanding of the work of OIOS, these manuals are accessible through the United Nations website and iSeek (<http://www.un.org/depts/oios>).

OIOS Manuals

The Internal Audit Manual provides guidance on all relevant aspects of the internal audit function, including standards and procedures to be followed and adhered to; promotes the highest level of professional competence in the Internal Audit Division; and provides a basis for measuring audit performance. *The Internal Audit Manual* reflects the professional requirements arising from the International Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors.

The Inspection and Evaluation Manual provides an operational framework for the conduct of evaluations, fully explains the work processes and procedures of the Inspection and Evaluation Division, and establishes internal standards, including methodological standards that adhere to those of the United Nations Evaluation Group (UNEG).

The Investigations Manual serves as a practical guide for United Nations staff members responsible for conducting internal preliminary fact-finding administrative investigations. The manual covers the entire process of investigations, including information on staff members rights and obligations. Additionally, the Investigations Division has promulgated standard operating procedures, which incorporate significant policy practices to promote fairness requirements during the administrative fact-finding process.

Promotion of transparency

General Assembly resolution 59/272, known as the Transparency Resolution, has greatly facilitated the dialogue between OIOS and Member States by enabling Member States to receive OIOS reports on request. To ensure that Member States are informed of OIOS reports on a regular basis, OIOS lists the titles of all reports on its website on a monthly basis (<http://www.un.org/Depts/oios/>). Member States may submit their requests for reports to the Office of the Under-Secretary-General for Internal Oversight Services.

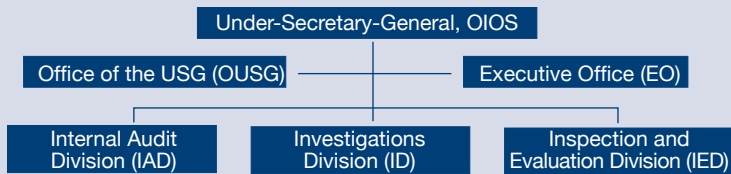
Administration and Organization

In keeping with the need for the operational independence of OIOS and under a separate delegation of authority from the Secretary-General (ST/AI/401 and ST/AI/2003/4), the Under-Secretary-General for Internal Oversight Services exercises a certain degree of autonomy and control over OIOS personnel and resources. OIOS achieves its operational independence through the following:

- The Office is able to submit reports directly to the General Assembly.
- The Under-Secretary-General is able to recruit and promote OIOS staff, up to the D-2 level, in accordance with the provisions of the Charter and United Nations Regulations and Rules. A separate OIOS Review Body, independent of the Secretariat's central review bodies, advises the Under-Secretary-General on staff selection matters (ST/AI/401).
- OIOS has the ability to initiate, carry out and report on any action which it considers necessary to fulfill its responsibilities with regard to monitoring, internal audit, inspection and evaluations and investigations. To facilitate its work, the Office has unrestricted access to staff and documents.

With a staff of approximately 345, OIOS staff are located in New York, Geneva, Nairobi, Vienna, the Hague, Arusha and in 16 peacekeeping and special political missions. Approximately 220 of its posts are funded from resources other than the regular budget, including resident auditor and investigator posts for peacekeeping missions and international criminal tribunals. The overall resources of OIOS for the biennium 2008-2009 amount to approximately \$ 49 million annually, of which approximately \$ 30 million is comprised of extra-budgetary resources.

OIOS Organizational Chart



II. FUNCTIONS

OIOS consists of the Internal Audit Division, Inspection and Evaluation Division, and Investigations Division, each headed by a Director who report directly to the Under-Secretary-General for Internal Oversight Services.

Internal Audit

Internal auditing has been defined by the Institute of Internal Auditors as “an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.”

Mandate and Methods

In addition to the General Assembly mandate and the United Nations rules and regulations, IAD adheres to the International Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors. These standards have been adopted by the Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions (RIAS). The standards regulate the following:

- The Code of Ethics and Rules of Conduct that the auditors are expected to uphold and apply;
- The independence of the internal auditing from the activities audited, and the objectivity of internal auditors;
- The proficiency of internal auditors and the professional care they should exercise; and
- The management of the internal auditing activity and performance of assignments.

Audit seeks to determine if there is an adequate and effective system of internal controls for providing reasonable assurance with respect to:

- Integrity of financial and operational information; compliance with regulations, rules, policies and procedures in all operations; and safeguarding of assets;

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- The economical and efficient use of resources in operations and identifying opportunities for improvement in a dynamic and changing environment; and
 - Effectiveness of programme management for achieving stated objectives consistent with policies, plans and budgets.

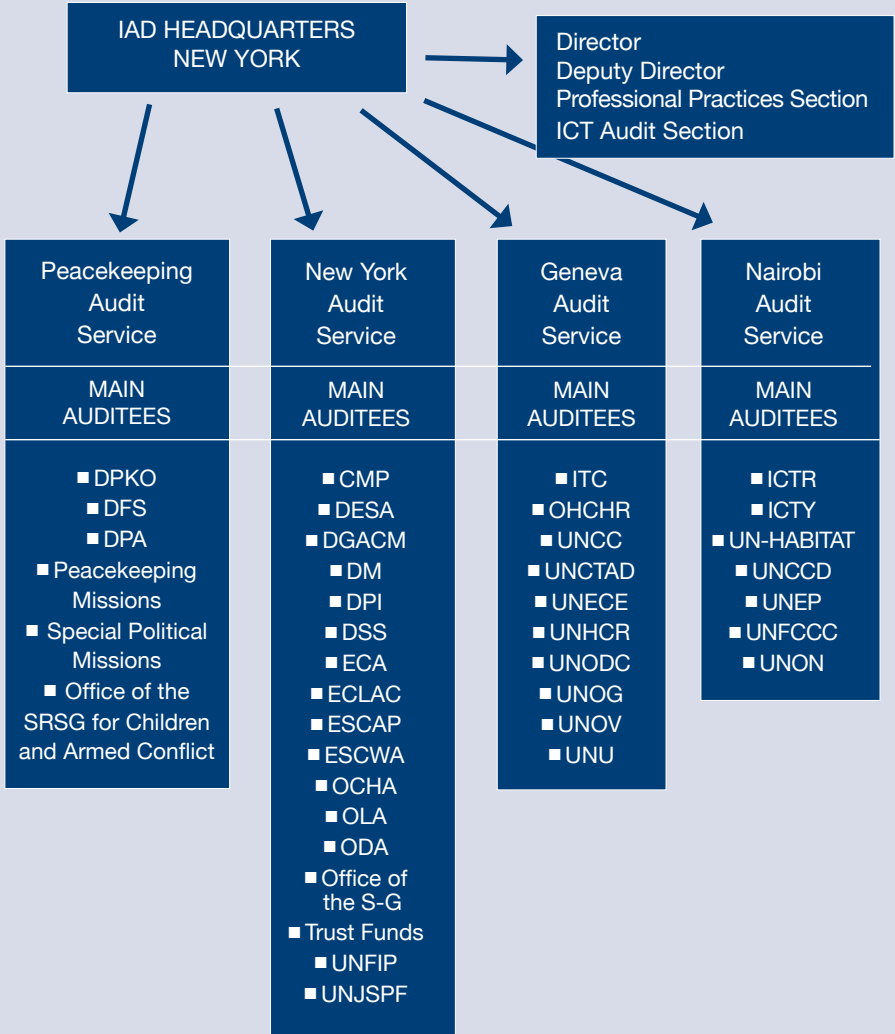
An audit generally has four distinct phases:

- *Engagement planning*, to determine risks, evaluate the adequacy and effectiveness of controls, and establish detailed plans for fieldwork;
- *Fieldwork*, to conduct detailed examinations, tests and analyses for the purpose of collecting appropriate and adequate data;
- *Reporting*, to communicate audits results and recommendations; and
- *Audit closure and follow-up*, to follow up on the implementation of the audit.

Final audit findings and recommendations resulting from the audit assignment are communicated to the responsible programme managers and senior management in the form of audit reports or other audit communications, depending on the complexity and significance of the issues involved. Auditors follow up on recommendations until they are fully implemented. Auditors seek the cooperation of programme managers, who are expected to ensure prompt compliance.

The Internal Audit Division is headquartered in New York and comprises the Director's office, the New York Audit Service, the Geneva Audit Service, the Nairobi Audit Service, and the Peacekeeping Audit Service.

INTERNAL AUDIT DIVISION ORGANIZATIONAL CHART



Inspection and Evaluation

The Inspection and Evaluation Division (IED)¹ conducts independent inspections and evaluations on behalf of the Secretary-General and Member States. OIOS is guided in this work by the norms and standards for evaluation in the United Nations established by the United Nations Evaluation Group (UNEG).

IED's focus is to assess how well a programme is working and why. OIOS is committed to providing timely inspection and evaluation reports that provide valid and reliable information from an independent perspective.

Mandate and Methods

Evaluations in the United Nations were introduced in the 1970s, when Member States felt the need for a more systematic planning and budgeting process and, generally for more comprehensive information to assist them in making decisions in the General Assembly. In 1982, the General Assembly adopted the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (PPBME). In December 2007, the General Assembly approved the 'logical framework' for the OIOS Inspection and Evaluation Division which outlines the Office's current role in performing oversight inspections and evaluations of United Nations Secretariat programmes. IED continues to carry out monitoring through its inspection and evaluation activities. Inspection and evaluation mandates assigned to OIOS can be found in A/RES/48/218/B.²

OIOS evaluations involve a systematic and discrete process to determine relevance, efficiency and effectiveness (including impact) of any element of a programme's performance relative to its mandate or goals. OIOS evaluation reports can be used for accountability, learning and/

¹ Formally established on 1 January 2008, previously known as the Monitoring, Evaluation and Consulting Division (MECD).

² The specific mandate for the inspection function is further articulated in ST/SGB/273. With regard to evaluation, the original mandate for evaluation is General Assembly resolution 37/234, which was later re-affirmed and expanded in scope of detail by the General Assembly resolution 48/218/B in the sections pertaining to evaluation, and further elaborated in Article VII of the Secretary-General's Bulletin ST/SGB/2000/8 of 19 April 2000—UN Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (PPBME).

or decision making purposes within the context of biennial plans. OIOS evaluation reports contain a description of the methodologies used, evidenced based findings, conclusions and recommendations. OIOS performs programme, thematic and triennial evaluations.

OIOS inspections review an organizational unit, issue or practice perceived to be of potential risk in order to determine the extent to which it adheres to normative standards, good practices or other pre-determined criteria and to identify corrective action as needed.

Examples of OIOS Evaluations and their Uses

The OIOS *in-depth programme evaluation* of the Department of Political Affairs resulted in seven different reports, including a summary assessment. This evaluation identified weaknesses in organizational structures, work processes, stakeholder partnerships, and leadership, all of which impeded the Department from achieving its desired results. This evaluation has been used extensively by the Department in its recent restructuring exercise, and was also referred to by Member States in their deliberations on strengthening the political affairs programme.

Following a series of OIOS reviews of results-based management (RBM) at individual entities, OIOS presented its *thematic evaluation* report to the Fifth Committee, concluding that RBM has been an administrative chore of little value to accountability and decision making. OIOS found that, although wished-for results have been nominally utilized to justify approval of budgets, the actual attainment or non-attainment of such results is essentially of no discernable consequence to subsequent resource allocation or other decision-making. OIOS also found that RBM has not been accompanied by any reduction to the overall burden of the myriad rules, procedures and reporting obligations that separately apply to financial, programmatic and human resource management. OIOS further noted that the results-orientation is ultimately shallow, inconsistent and frequently based on very poor data quality.

The OIOS programme evaluation of the United Nations Operation in Côte d'Ivoire (UNOCI) was the first *independent evaluation of a peacekeeping mission*. This OIOS evaluation provided valuable and timely information regarding the progress of the mission, achievement of results and the mission's impact. OIOS found that aspects of the Ouagadougou Peace Agreement are impacting UNOCI's overall achievement of results. Specifically, UNOCI has been making substantial progress on mandated elements where it has direct operational control.

Investigations

OIOS has overall responsibility for internal investigations at the United Nations. The Division is staffed by highly trained professionals who conduct administrative investigations into reports of possible misconduct including violations of the regulations, rules and administrative issuances of the Organization, improper conduct of Troop-Contributing Country (TCC) personnel within the context of United Nations operations subject to TCC authority, and third party fraud and corruption in the execution of United Nations contracts or other agreements. The results of these investigations and the appropriate recommendations are transmitted to the Secretary-General to guide him on jurisdictional or disciplinary action to be taken.

In the Secretary-General's Report on Strengthening Investigations, A/62/582, issued in December 2007, OIOS presented proposals³ for restructuring the Investigations Division to realize, inter alia, economies of scale and synergies. While the General Assembly endorsed the principle of a restructuring the Investigation Division⁴ (A/RES/63/287) in June 2009, they rather requested that OIOS go forward with a three-year pilot project involving investigation centres based in New York, Nairobi, and Vienna with resident investigators in MONUC, UNMIL, UNMIS, MINUSTAH, UNMIT, UNIFIL and UNOCI. A comprehensive assessment of the pilot project's benefits and lessons learned will be reported to the General Assembly at a future date (A/RES/63/287).

Aside from the overall structure of the Investigations Division, OIOS has also begun to organize the Division into specialist teams of investigators. The primary consideration in this has been the distinction between the two main types of cases investigated by OIOS, namely sexual exploitation and abuse and financial, economic and administrative cases, and the need to ensure qualified teams investigate these cases effectively.

Mandate and Methods

OIOS has discretionary authority to decide which matters to investigate. All reports received by OIOS are assessed by an Intake Committee. In deciding whether to investigate a report, the Intake Committee considers if such matters should more appropriately be dealt with by another entity which may decide to undertake an investigation or to

³ These proposals were also included in OIOS 2008/2009 Support Account Budget Submission (A/62/783).

⁴ Refer to A/62/582 for additional information on OIOS proposal.

refer the matter to a more appropriate entity. Numerous entities exist to ensure that staff members receive entitlements due to them under the staff regulations and rules. If a report of possible misconduct relates to a personnel dispute concerning allowances, promotion, conduct of a supervisor, etc., the matter may be referred to the programme manager, Office of Human Resources Management, the Ombudsman or the appeal mechanisms in Article XI of the Staff Regulations and Chapter XI of the Staff Rules.

The Investigations Division has established confidential channels for those who make reports to the Division (see “How to report misconduct”). Except when a staff member makes a report to the Division in his or her official capacity, the source of any report will be kept confidential, whether the investigation substantiates the report or not, as required by the OIOS mandate (ST/SGB/273, para. 18). The investigation process has systematic controls that prevent unauthorized disclosure of information and informs individuals of the confidentiality requirements. These controls commence with initial intake by, for example, ensuring source details are protected, and continue through each step of the investigation process until the final report is issued to the appropriate authority. All staff members are required to cooperate fully with official investigations. Furthermore, OIOS shall have the right to direct and prompt access to all persons engaged in activities under the authority of the Organization, as well as all records, documents or other materials, assets and premises and to obtain such information and explanations as it considers necessary to fulfil its responsibilities (ST/SGB/273).

Reports of possible misconduct may come from programme managers, staff members or persons outside of the Organization. OIOS is also mandated to initiate proactive investigations to assess the risk to the Organization of potential fraud and other contraventions through analysis of systems control in high-risk areas as part of its own programme of work. OIOS is mandated to transmit the results of its investigations to the Secretary-General, together with appropriate recommendations to guide the Secretary-General in deciding on jurisdictional or disciplinary action. Such recommendations may be for appropriate action, including disciplinary or administrative measures, consideration of referral to national authorities, and requesting financial recovery.

How does OIOS investigate?

- Investigations Division's fact-finding investigations are conducted ethically and in a professional and impartial manner.
- The Investigations Manual (www.un.org/depts/oios) describes Investigations Division's processes and legislative basis.
- ID has recommendatory authority only.
- Where the possible misconduct reported is not substantiated, ID informs the staff member that the investigation is closed.

Retaliation

No action may be taken against staff or others making a report or disclosing information to, or otherwise cooperating with, ID. Disciplinary proceedings may be initiated against any staff member who is proved to have retaliated against a staff member who assisted OIOS during the course of an authorized investigation (ST/SGB/273, para. 18 (f), and ST/SGB/ 2005/21).

Confidentiality

The investigation process is designed to protect the identities of staff who make suggestions and/or reports. ID adopts strict systematic controls to prevent unauthorized disclosure of information.

How to report misconduct

United Nations staff members and other persons who have information about possible violations of United Nations regulations, rules or other administrative issuances may report to ID/OIOS in person or via the following means:

E-mail: investigationsOIOS@un.org

Fax: +1 212 963 7774

Tel: +1 212 963 1111

By letter to any ID/OIOS office location:

New York Headquarters

Dag Hammarskjöld Convenience Centre (DHCC)

P.O. Box 20114

New York, NY 10017, U.S.A.

Tel.: +1 212 963 1234

Fax: +1 212 963 7774

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Vienna International Centre

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Fax: +1 254 20 762 3570

III. COORDINATION WITH OTHER OVERSIGHT BODIES

OIOS coordinates regularly with other United Nations oversight entities, including the Board of Auditors and the Joint Inspection Unit, to ensure that potential duplications and overlaps in the conduct of oversight work are avoided and to minimize gaps in oversight coverage. Aside from sharing workplans, the Office holds bimonthly meetings with the Board of Auditors to discuss issues of mutual interest and meets with the Joint Inspection Unit on an ad hoc basis when issues arise. Annually, senior representatives from these entities take part in a tripartite meeting to discuss inter alia, oversight coordination. With regard to investigations, in 2005 OIOS entered a cooperation agreement with the European Anti-Fraud Office (OLAF) in order to facilitate the exchange of information and technical support and to promote effective cooperation in their respective activities.

OIOS also recognizes the value and importance of fostering relationships with other relevant oversight entities across the United System. Such relationships aim at sharing expertise amongst entities that are part of the larger United Nations family. OIOS professionals in audit, evaluation and investigations are actively engaged in a number of United Nations system-wide fora, including:

- the Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions (RIAS);

- the United Nations Evaluation Group (UNEG);
- the Interpol Group of Experts on Corruption (IGEC);
- the International Group for Anti-Corruption Coordination (IGAC);
- the International Investigators' Conference.

IV. ORGANIZATIONAL IMPACT

The achievements of OIOS and the impact of its work on the United Nations are measurable in a number of ways. The track record shows, among other things, that the Office's worldwide auditing, investigation, inspection, programme monitoring, and evaluation services have provided measurable financial benefits and have had a consistent and positive impact on the Organization's overall efficiency and effectiveness.

Information—OIOS provides the Secretary-General and the General Assembly with reliable and objective information to help it to better understand the risks and challenges to the United Nations. Over 300 reports are produced annually.

Financial benefits— Since 1995, OIOS has identified some \$479 million in cost avoidance, overpayment recoveries, efficiency gains and/or other improvements, of which \$238 million was realized⁵.

Recommendations—OIOS issues some 2,000 recommendations annually to improve internal controls and correct underlying obstacles to organizational efficiency and effectiveness. The overall implementation rate of OIOS recommendations after 3 years is over 90 per cent.

Risk management— OIOS workplan is based on a systematic assessment of risks to United Nations personnel, assets and other resources. Risk-based work planning enables OIOS to prioritize the allocation of resources to oversight of programmatic and operational areas that have the greatest exposure to risks of fraud, waste, abuse, inefficiencies and mismanagement.

Embedding effective risk management into the organizational culture is a challenging but necessary endeavor. Therefore, OIOS is advocating that UN stakeholders, including Departments, Offices and the legislative bodies, participate in developing a common risk management system for the Organization.

Results orientation—OIOS helps to make the UN more results-oriented using quantitative and qualitative measures of programme performance.

⁵ As of 30 June 2009

V. OIOS ADDRESSES AND WEBSITE

OIOS website:

www.un.org/Depts/oios/

OIOS contact information

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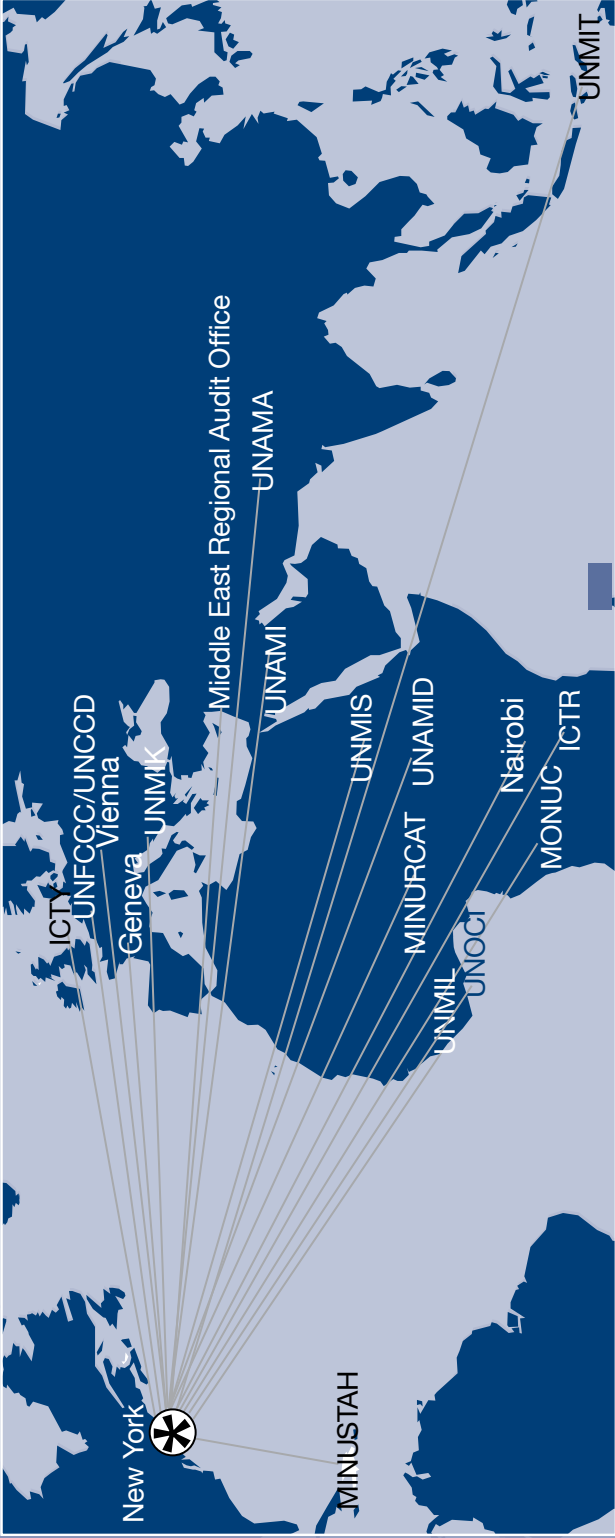
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OIOS Offices



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