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**Statement By Stephen Lieberman, Minister Counselor,  
on  
Agenda Items 142 and 132:  
Reports of the Office of Internal Oversight Services and the Independent Audit Advisory  
Committee  
Before the Fifth Committee  
October 4, 2011**

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Thank you, Mr. Chairman.

The United States thanks Under Secretary-General Ms. Carman Lapointe for her presentation of the annual report on the work of the Office of Internal Oversight Services (OIOS.) We note the continued improvement in these reports and appreciate the directness and brevity that allow Member States to focus on the issues at hand and what needs to be done to enhance the work of OIOS.

We also thank the Chairman of the Independent Audit Advisory Committee (IAAC), Mr. David Walker, for introducing his Committee's annual report to the Fifth Committee and for the insight the Committee provides on several important issues. We appreciate the IAAC's reiteration of recommendations made in the 64<sup>th</sup> and 65<sup>th</sup> General Assembly on OIOS and the oversight function within the United Nations as well as the recommendations on the accountability framework. We look forward to discussing these important recommendations with a goal of adopting those needed to provide clarity. We also note the recommendations related to performance auditing and the roles of the Board of Auditors and OIOS.

The work of OIOS continues to be of critical importance to the ongoing viability and effectiveness of the United Nations. OIOS has played and will continue to play an important role in enhancing the transparency, accountability and effectiveness of the United Nations by exercising appropriate internal oversight, by promoting responsible use of resources, and by identifying and reporting instances of waste, fraud and mismanagement.

The United States commends Ms. Lapointe for the work she has done over the past year to revitalize and strengthen OIOS including filling the long vacant Director level positions for the Investigation and Inspection and Evaluation Divisions and reducing the overall vacancy level. We appreciate her innovation in streamlining audit reports and categorizing recommendations to provide more useful products for UN managers and we applaud her initiative to increase transparency by posting audit reports on the OIOS website in 2012. We are confident that these initiatives will contribute to improved management effectiveness and accountability in the UN.

As stated on previous occasions, the United States has long been concerned about the state of the investigative capacity within OIOS since the termination of the Procurement Task Force in 2008.

It is our hope that with leadership positions filled, a realignment on how investigations and audits are conducted to ferret out system weaknesses that could lead to fraud and corruption, as well as hiring of qualified persons to investigate financial crimes, OIOS will soon achieve its true potential and provide robust oversight and accountability of the United Nations and the resources entrusted to it.

With all these much needed improvements underway, we note the need to enhance OIOS' leadership team. We strongly support the resources requested for an Assistant Secretary General who will assist the Under Secretary General with management of the Divisions as well as administrative and crosscutting issues.

There is still a need to resolve funding arrangements for OIOS, especially for those UN entities that receive their funding from voluntary contributions. The goal must be to ensure that OIOS maintains its operational independence while fulfilling their mandate. We must ensure that OIOS' oversight work is not constrained due to funding shortfalls in regard to these entities. We concur with the IAAC's recommendation requesting the Secretary General to present a proposal addressing this issue as requested by the General Assembly previously and we look forward to receiving this proposal during the sixty-sixth General Assembly session.

As noted by the Under Secretary General in her foreword to the annual report, there are other areas that also need improvement in order for OIOS to be the strong and independent oversight entity envisioned by Member States and the United Nations. We look forward to continuing to partner with Ms. Lapointe and colleagues in this Committee to address these issues.

Thank you.