

**Report of the Office of Internal Oversight Services
Proposal on the dissemination and distribution of audit reports**

(A/66/674)

**Statement to the Fifth Committee by the
Under-Secretary-General for Internal Oversight Services
Carman L. Lapointe
5 March 2012**

Mr. Chairman, distinguished Members of the Fifth Committee,

I am pleased to introduce the report of the Office of Internal Oversight Services on the proposal on the dissemination and distribution of audit reports.

Pursuant to the General Assembly resolution 66/236, the present report sets forth parameters and modalities in making internal audit reports available to the general public. I would like to highlight that OIOS has taken due care to provide measures meant to safeguard the sensitivity and confidentiality of information, as guided by General Assembly resolutions 59/272, as well as the Secretary-General's bulletins on Staff Rules and Regulations and on Information Sensitivity, Classification and Handling (ST/SGB/2011/1 and ST/SGB/2007/6).

OIOS consulted management, in particular with the Department of Management and the Office of Legal Affairs and the Independent Audit Advisory Committee. Their advice and comments were taken into careful and appropriate consideration in finalizing the present report.

Mr. Chairman, distinguished Members of the Fifth Committee,

The publication of audit reports would enhance transparency and accountability with regard to the efficiency and effectiveness of the operations of the United Nations. Internal audit reports also draw attention to operational strengths, which would have a positive impact on public opinion and improve public awareness of the Organization's commitments and actions to address deficiencies in a responsible and timely manner.

I look forward to the Assembly's consideration and endorsement of the proposal.

Thank you.