



# PHILIPPINES

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**STATEMENT BY H. E. LIBRAN N. CABACTULAN,  
PERMANENT REPRESENTATIVE,  
ON THE REPORT ON THE ACTIVITIES OF THE OFFICE OF INTERNAL  
OVERSIGHT SERVICES, AT THE MAIN PART OF THE SIXTY-EIGHTH  
SESSION OF THE FIFTH COMMITTEE OF THE GENERAL ASSEMBLY**

**(New York, 7 October 2013)**

Mr. Chairman,

I have the honor to deliver on behalf of the Philippines, this statement on Agenda Item 142 on the report on the activities of the Office of Internal Oversight Services, and Agenda Item 132 on the review of the efficiency of the administrative and financial functioning of the United Nations. We align ourselves with the Statement of Fiji, on behalf of the Group of 77 and China.

My delegation takes this opportunity to congratulate you on your election as Chairman as well as the other new members of the Bureau.

The Philippines would like to thank Ms. Carman Lapointe, the Undersecretary General for Internal Oversight Services, and Mr. J. Christopher Mihm, the Chairman of the Independent Audit Advisory Committee, for introducing their annual reports.

Mr. Chairman,

Since its mandate was issued in 1994, we continue to support the OIOS and appreciate its role as an agent of change to promote a culture of accountability, transparency, efficiency and good governance. We reaffirm the separation between internal and external oversight bodies, and that such segregation must be maintained in all aspects of their mandates and memberships for an effective oversight mechanism. We can only encourage these oversight bodies with their cooperative and cordial partnerships while maintaining separation of their roles.

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We are pleased with the progress in strengthening the functioning of the OIOS, particularly on the conduct of periodic external quality review. These reviews provide member states with a benchmark for more informative decisions when assessing requests and proposals from OIOS. We look forward to the planned reviews in 2014.

We appreciate the efforts of OIOS in assessing and prioritizing its audit recommendations based on risks and highlighting the most critical recommendations. We note from the report for this period, that there are 81 critical recommendations, with a financial implication of about \$7.9 million. We also note with concern that from its previous recommendations dating back to 2008, 36 critical recommendations remain past due. We also observed the very large proportion of operational risks relating to audit recommendations on non-peacekeeping activities for this period.

On the work of the Inspection and Evaluation Division, we have taken note that the Division performs an assessment of an entire department, commission or programme. The purpose of such an assessment is not clear from the report. Whether the Division is assessing the effectiveness and efficiencies of these departments or is it assessing the capabilities of these entities to evaluate their own programmes and projects. Regarding the work of the Investigation Division, we are of the view that it may be useful to provide information on the actions taken by management on these reports.

The Independent Audit Advisory Committee gave some significant observations on how OIOS can be more effective, including the need for timely investigation reports, and the need for more scrutiny of mission-based procurement activities. We expect the OIOS to look closely at these observations to further strengthen its functions. We further look forward to the views of the IAAC on the implementation of significant change and reform such as the accountability system, the global field support strategy, IPSAS, Umoja, as these are integrated and coordinated to achieve cost effective implementation and deliver long-term financial and operational benefits to the organization.

Finally we are concerned that the OIOS and the Office of the Capital Master Plan disagreed on the partially satisfactory rating for the three areas of governance, risk management, and control. Considering the significant amount of resources invested in this capital project, we look forward to further discussions during our informal meetings.

Mr. Chairman,

In conclusion, we assure you of our support and look forward to constructive discussions and engagement on this agenda item.