

adopts governance and oversight best practices. Accordingly, this set of recommendations should be adopted in its entirety.

## 1.4 Volume III - Governance - Current UN Practices, Gap Analysis and Recommendations

11. Volume III provides a set of recommendations for enhanced governance. They are summarised as follows:

<b>Recommendations</b>	<b>Reference</b>
1. Strengthen results-based management in budgets and reporting.	Volume III, Section 3.3.1.1
2. Strengthen the overall accountability of executive management of the UN Secretariat.	Volume III, Section 3.3.1.2
3. Strengthen the term limits and qualifications of expert committees and the independence of their members.	Volume III, Section 3.3.1.3
4. Strengthen procedures of the General Assembly's Administrative and Budgetary Fifth Committee.	Volume III, Section 3.3.1.4
5. Improve co-ordination of decisions on programmes and resource allocation.	Volume III, Section 3.3.1.5
6. Strengthen the effectiveness, transparency and independence of all committees.	Volume III, Section 3.3.2.1
7. Establish appropriate disclosure, ethics and whistleblower policies.	Volume III, Section 3.3.2.2

## 1.5 Volume IV - Oversight - Current UN Practices, Gap Analysis and Recommendations

12. Volume IV provides recommendations for enhanced oversight. They are summarised as follows:

<b>Recommendations</b>	<b>Reference</b>
1. Implement a systematic risk management (ERM) framework.	Volume IV, Section 4.3.1.1
2. Assign responsibility for internal controls and reporting on internal controls' effectiveness to executive management	Volume IV, Section 4.3.1.2
3. Implement the General Assembly's resolution to establish an Independent Audit Advisory Committee (IAAC).	Volume IV, Section 4.3.1.3
4. The Joint Inspection Unit (JIU) should be discontinued.	Volume IV, Section 4.3.1.4
5. Set new standards for oversight of inter-agency programmes.	Volume IV, Section 4.3.1.5
6. Based upon the participants within the sample study, set up audit committee for ICAO and enhance the operational independence of the internal audit function within UNHCR, UNDP and UNICEF.	Volume IV, Section 4.3.2.1
7. Based upon the participants within the sample study, clarify responsibilities of the UNHCR Oversight Committees with joint responsibilities for internal audit, investigations and evaluations.	Volume IV, Section 4.3.2.2

## 1.6 Volume V - Review of Office of Internal Oversight Services ("OIOS")

13. In parallel with the above, a review of the UN OIOS (see Volume V) was conducted. The major recommendations for strengthening the UN OIOS are summarised below:

<b>Recommendations</b>	<b>Reference</b>
1. Acknowledge management's responsibility over setting risk tolerance, implementing controls and managing risk.	Volume V, Section 5.5.2
2. Transfer evaluations and management consulting activities to line management	Volume V, Section 5.5.3
3. Focus the OIOS on internal auditing, including auditing the process management uses to perform evaluations	Volume V, Section 5.5.3
4. Transfer investigations to the office of Legal Affairs and separate the activity between security matters and forensic accounting matters	Volume V, Section 5.5.3
5. Define in a statement from the General Assembly those UN organisations for which the OIOS has responsibility	Volume V, Section 5.5.1
6. Reaffirm that there should be no barrier to the OIOS accessing people or documents to perform its work	Volume V, Section 5.5.1
7. Create a budget for the OIOS based on a risk assessment and strategy for the Office.	Volume V, Section 5.5.1
8. Remove the OIOS from discussions on the allocation of cost for its services	Volume V, Section 5.5.1
9. Grant the OIOS control over standards for hiring, promoting and terminating its personnel	Volume V, Section 5.5.1
10. The OIOS should report administratively to the Secretary-	Volume V, Section 5.5.1

<b>Recommendations</b>	<b>Reference</b>
General or Deputy-Secretary-General	
11. The OIOS should report functionally to the Independent Audit Advisory Committee ("IAAC")	Volume V, Section 5.5.1
12. The Deputy-Secretary-General should sponsor the OIOS' activities within the organisation. This includes the responsibility for settling disputes	Volume V, Section 5.5.1
13. The IAAC should provide oversight of the OIOS	Volume V, Section 5.5.1
14. The OIOS should have free and open access to the IAAC	Volume V, Section 5.5.1
15. The IAAC should advise the General Assembly on the progress of the OIOS against its plan and significant issues arising from OIOS activities	Volume V, Section 5.5.1
16. Draft audit reports should be shared with programme management to obtain their comment	Volume V, Section 5.5.7
17. Reports should be issued to programme management and the IAAC without interference	Volume V, Section 5.5.7
18. The practice of separate commentary on OIOS reports from the Secretary-General should cease	Volume V, Section 5.5.7
19. Reports should continue to be available to members states on request through the IAAC once the reporting process has been completed	Volume V, Section 5.5.1
20. The term limit for the Head of the OIOS should be revisited	Volume V, Section 5.5.4
21. The working practices of the OIOS should be strengthened	Volume V, Section 5.5.5