

Agenda Item 149: Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Budget of the Office of Internal Oversight Services under the support account for peacekeeping operations for the period from 1 July 2018 to 30 June 2019

Statement to the Fifth Committee on the report of the Independent Audit Advisory Committee (A/72/766)

**By Maria Gracia Pulido Tan
Chair: Independent Audit Advisory Committee**

15 May 2018

Mr. Chairman, distinguished delegates

I have the honour to introduce the report of the Independent Audit Advisory Committee (the Committee) on the budget proposal of the Office of Internal Oversight Services (OIOS) for the support account for the period from 1 July 2018 to 30 June 2019.

The Committee's report was prepared in accordance with paragraphs 2 (c) and (d) of the Committee's terms of reference (General Assembly resolution 61/275, annex). The Committee has a responsibility to examine the workplan of OIOS, taking into account the workplans of the other oversight bodies and to advise the Assembly thereon. The Committee is also mandated to review the budget proposal of OIOS, taking into account its workplan, and to make recommendations to the General Assembly through the Advisory Committee on Administrative and Budgetary Questions.

The Committee's deliberations were informed by the knowledge that the three divisions of OIOS were at various stages of risk-based workplanning. While noting some improvement, the Committee identified areas that needed further improvement. Therefore, the Committee called upon OIOS to ensure that its workplans reflected a more strategic outlook with respect to the Organization's activities.

In light of the above, the Committee was informed that the Internal Audit Division (IAD) would put a stronger emphasis on performance audits and those which are more strategic in nature. Therefore, cognizant of the Secretary-General's ongoing reform initiatives, which could have an impact on the work of OIOS, the Committee endorsed the resource requirement for IAD as proposed by the Controller.

Regarding the Inspection and Evaluation Division, the Committee noted that OIOS did not request for additional resources even when the risk assessment showed a significant capacity gap. The Committee was informed that the decision not to seek additional resources was due to, inter-alia: the need to fill the three recently approved staff positions within IED. On that note, and taking into account the Secretary-General's

ongoing reform initiatives, the Committee supported the decision of the Division not to seek additional resources at this time.

With respect to the Investigation Division (ID), the Committee has consistently expressed its concern regarding the high vacancy levels in the Division. This has resulted in the Committee not supporting the Division's request for additional posts. During its review, the Committee noted the continued effort ID has put in addressing its vacancy situation, which resulted in several successful candidates being at different stages of the on-boarding process. The Committee commended ID for this effort and called upon the Division to keep up the momentum until its vacancy rate is brought to the optimal level. Consequently, the Committee endorsed the resources requirements as requested by the Division.

Subsequent to the finalization of its report on the Support Account of OIOS, the Committee was made aware of the Secretary-General's renewed commitment to fighting sexual exploitation and abuse. Considering the progress made by ID to address its vacancy rates as noted above, the Committee supported the request for the six additional posts.

Mr. Chairman, distinguished delegates

On behalf of the members of the Committee, I thank you for the opportunity to present the Committee report on the budget of the support account of OIOS and I look forward to answering any follow up questions you may have during the deliberations.