

**Activities of the Office of Internal Oversight Services on non-peace operations for the period from 1 July 2019 to 30 June 2020**

**A/75/301 (Part I)**

**Statement to the Fifth Committee by the  
Under Secretary General for Internal Oversight Services  
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5 October 2020**

Mr. Chairman, distinguished Members of the Fifth Committee,

I am pleased to introduce the report A/75/301 (Part 1) and Addendum on non-peace operations activities of the Office of Internal Oversight Services (OIOS) for the period from 1 July 2019 to 30 June 2020.

OIOS issued 168 oversight reports relating to non-peace operations, including 9 reports to the General Assembly, during the reporting period. These reports included 468 recommendations to improve risk management, governance and operations, of which 16 were classified as critical. The addendum to the present report provides an analysis of implementation of OIOS recommendations and a list of reports covering non-peace operations. Copies of individual OIOS internal audit and evaluation reports can also be found on the website of OIOS.

While the world and the Organization have experienced immense challenges since the onset of COVID-19, I am pleased to report that the Office was able to finalize most of the activities started before the crisis due to the preparedness and business continuity arrangements of the Secretariat and other organizations to which it provides internal oversight services.

Mr. Chairman, distinguished delegates,

OIOS has improved how it rates and monitors recommendations, which are at the very core of how internal oversight adds value to the Organization. More specifically, the Office has refined its definitions for critical and important recommendations. It is also ensuring that recommendations are framed such that full implementation can be achieved within two years. While OIOS

recommendations cover disparate areas with different stakeholders, and some recommendations are naturally easier and faster to implement, the Office maintains that all recommendations should be actionable within two years to remain entirely relevant. The present report provides further details on these efforts.

Mr. Chairman, distinguished delegates,

The Internal Audit Division continues to innovate to meet the evolving landscape of the Organization. During the reporting period, progress on performance auditing led to a notable increase in recommendations to improve operational effectiveness and efficiency. Examples of findings made by the Internal Audit Division through this approach covered (a) recruitment bottlenecks; (b) inadequate performance indicators for the monitoring of results; (c) inordinately prolonged periods for processing donor and grant documents; and (d) insufficiently targeted or results-focused strategies. The present report highlights some of the findings in this area in greater detail.

The Division also continued to focus on the strengthening of the second line of defense to support the decentralization of authority, which is a key strategy in the Secretariat's management reform efforts. The present report highlights a number of audits in this area, including work on Umoja and Inspira. Additionally, in preparation of the first Statement of Internal Control by the Organization, the Division provided advice to the Office of Programme Planning, Finance and Budget in implementing the statement of internal controls, specifically on risk and control matrices, process flowcharts and self-assessment checklists. The present report highlights many more examples of the Division's work to assess and improve the effectiveness of governance, risk management and control processes.

The Inspection and Evaluation Division completed an eight-year evaluation cycle of all Secretariat programmes during the reporting period e which were focused on higher risk activities within the programmes The Division also developed a new approach focusing on sub-programmes and prioritizing those under the peace and security, sustainable development, human rights, and humanitarian work pillars. Additionally, to leverage findings to their fullest extent, the Division has begun producing synthesis reports based on past OIOS assignments. The first such report on

organizational culture examined the results from 37 evaluations and inspections between 2017 and 2020. The product resulted in synthesis findings on seven organizational culture dimensions to help managers strengthen work culture and deliver mandate more effectively and efficiently.

During the reporting period, the Division completed 11 assignments, which included, inter alia, an evaluation of DESA that included assessments of its internal reform efforts in support of the overall reform of the United Nations development system. It has also begun work on an advisory assignment supporting the United Nations Development Coordination Office assessing the reform of the resident coordination system. It also worked with DMSPC on strengthening Secretariat evaluation capacity through policy development, methodological guidance and direct support, as well as capacity development.

Mr. Chair, distinguished delegates,

In the Investigations Division, 98 investigation reports and investigation closure notices were issued, representing an almost 20 per cent increase over the previous year. This stark increase is consistent with positive trends observed over the last five years in investigation matters reported to and handled by OIOS. For the reporting period, the average time taken to complete an investigation was 10.3 months.

With the increasing demand for investigation services, the Office is continually looking to ensure that the most efficient and effective investigations practices are in place. In this regard, during the reporting period, the Investigation Division carried out an end-to-end review of its investigation process to identify issues that may slow down the completion of investigations, including (a) at the work-planning stage; (b) timeframe for OICT requests; (c) in the process of requesting interview transcripts and response times of the contractors; and (d) the complexity of drafting investigation reports. The Division has taken steps to address each of these issues, to ensure optimal processes are in place for the timely completion of investigations.

Mr. Chair, distinguished delegates,

OIOS received effective cooperation from management and staff in entities covered by OIOS oversight activities during the reporting period. The Independent Audit Advisory Committee, and the UNHCR and UNJSPF audit committees, continued to provide guidance and best practices that helped strengthen the OIOS results. OIOS also coordinated its activities with the Board of Auditors and the Joint Inspection Unit to enhance synergies and efficiencies in the discharge of respective mandates.

In conclusion, I would like to thank all OIOS staff for their dedication to the work of OIOS, and for their commitment to the ideals of the United Nations. I would also like to express appreciation to all Member States for your interest in and support for our work, and to Secretariat management and staff for their valuable cooperation in our oversight work. I look forward to the dialogue that this session brings and welcome your questions.