



STATEMENT ON BEHALF OF THE GROUP OF 77 AND CHINA BY MS. MEGAYLA AUSTIN, MINISTER COUNSELLOR OF THE PERMANENT MISSION OF THE COOPERATIVE REPUBLIC OF GUYANA TO THE UNITED NATIONS, ON AGENDA ITEM 151: REPORTS OF THE OFFICE OF INTERNAL OVERSIGHT SERVICES AND THE INDEPENDENT AUDIT ADVISORY COMMITTEE AT THE FIFTH COMMITTEE DURING THE MAIN PART OF THE SEVENTY-FIFTH SESSION OF THE GENERAL ASSEMBLY

(New York, October 5th, 2020)

Mr. Chair,

1. The Group of 77 and China would like to thank the Under-Secretary-General, Ms. Fatoumata Ndiaye, for introducing the report A/75/301 of the Office of Internal Oversight Services. The Group also wishes to thank Ms. Janet St. Laurent, Chair of the Independent Audit Advisory Committee (IAAC), for introducing its related report A/75/293.

Mr. Chair,

2. The Group is of the view that as reforms are being implemented, more than ever we should continue to strengthen the internal oversight of the organization through internal audit, inspection, evaluation and investigations. In this context, it is the OIOS which plays a key role in improving internal controls, accountability and organizational efficiency and effectiveness. We strongly reaffirm our support to the operational independence of the Office in line with General Assembly resolution 48/218 B, as well as the Office's efforts to carry out its work with the highest standards of professionalism and efficiency.

3. The Group welcomes the continuous coordination between the Office and other oversight entities, including the Board of Auditors and the Joint Inspection Unit, in order to minimize overlap and duplication of oversight work. We encourage maintaining and further enhancing this coordination. In addition, the Group urges the full cooperation of all relevant UN entities with the Office in discharging its responsibilities. Even though the Office has not reported impediments to its work for the period under consideration, we encourage the Secretary-General to ensure continuous reporting on any impediments to the work of the OIOS, and to take measures to prevent such a situation.

Mr. Chair,

4. The present report provides an assessment of the state of internal oversight activities from 1 July 2019 to 30 June 2020, a period during which we note the decrease in the overall number of reports issued by the Office, from 444 reports to just 419. The same trend can be observed in the overall number of recommendations the Office issued from 1,094 to 1,004. We trust that these numbers reflect the better performance of the Secretariat and specific entities across the UN as perhaps could be indicated by the closure of 829 recommendations, of which 190 were issued during the current period and 639 had been issued previously.

5. The Group appreciates that the number of open critical recommendations decreased slightly from 35 as at 30 June 2019 to 31 as at 30 June 2020. However, the number of critical recommendations that are still open after 12 months rose from 6 to 17 in the same period. Additionally, the proportion of recommendations considered important has increased from 55 percent to 63 percent. In this regard, the Group acknowledges the steps taken by OIOS to review the way in which it rates and monitors its recommendations, though we reaffirm that the Office can only do so much if the Secretariat and system entities do not accept recommendations or complete a timely implementation of those they have accepted.

6. The Group is again pleased to note that many of the Office's recommendations are connected to loss and waste of resources, overpayment recovery, and expenditure reduction and other improvements with financial implications in the approximate amount of 1.04 million dollars, and that 1.07 million dollars in savings and recoveries have already been realized.

7. We wish to recognize the important work that the Internal Audit Division has been carrying out, especially towards strengthening the second line of defense in the face of reforms and the roll-out of the framework of delegation of authority. We also underscore the efforts of the Inspection and Evaluation Division, which has completed an eight-year evaluation cycle of all Secretariat programmes and is seeking to align its work to cover more of all of the Secretariat's sub-programmes.

8. Regarding the Investigations Division, we support the ongoing efforts to reduce the average time taken to complete an investigation, which included an end-to-end review of its investigation process. The Group wishes to reiterate its support for the role of OIOS in the enforcement of the zero-tolerance policy and also for its important work in holding the United Nations, in particular its leadership accountable for any actions of corruption, fraud or misconduct.

Mr. Chair,

9. Turning to the report of the Independent Audit Advisory Committee (AAC), the Group would like to express its appreciation for the expert advice and assistance it receives from the said Committee. We continue to attach great value to the Advisory Committee's comments, observations and recommendations aimed, among other important tasks, at ensuring compliance with audit and oversight recommendations, as well as the overall effectiveness of the risk management procedures in internal control systems.

Mr. Chair,

10. The Group of 77 and China will carefully examine the comments and recommendations contained in the reports, and look forward to engage in an open and constructive manner during informal consultations.

I thank you.