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INDEPENDENT AUDIT ADVISORY COMMITTEE ENDS SESSION

The Independent Audit Advisory Committee of the United Nations (IAAC) held its twelfth session from 15 to 16 December. The session, which was held at the United Nations Headquarters in New York, was presided over by the Chairman, David M. Walker, with all the members of IAAC, namely, Vadim V. Dubinkin, Vice-Chairman Vijayendra N. Kaul, John F.S. Muwanga and Adrian P. Strachan, in attendance.

IAAC's agenda for the twelfth session included meetings with the Joint Inspection Unit to discuss coordination and cooperation with the Office of Internal Oversight Services (OIOS). IAAC discussed the Joint Inspection Unit's role and activities together with the recently concluded report on audit functions in the United Nations systems.

The Under-Secretary-General for Internal Oversight Services and senior managers and staff of OIOS reviewed a wide range of OIOS-related matters. For example, OIOS presented an overview of their 2010 work plan achievements and their work plans for 2011. IAAC also held a discussion on OIOS's budget under the support account for peacekeeping operations for the period 1 July 2011 to 30 June 2012.

Representatives of the Office of the Under-Secretary-General for Management discussed steps that the administration has taken to implement the General Assembly resolution on accountability (document A/Res/64/259), in particular the implementation of the Enterprise Risk Management and the internal control framework. IAAC also took the opportunity to follow-up with the Department of Management on the status of implementation of recommendations made by OIOS and the Board of Auditors. The status of implementation of the Joint Inspection Unit recommendations will discussed at the next IAAC meeting.

IAAC also discussed OIOS work plans for 2011. Comments and advice on the OIOS support account budget will be reported to the Advisory Committee on Administrative and Budgetary Questions and the General Assembly in February 2011. IAAC posed several questions in its meeting with OIOS. IAAC will formulate its comments and advise the General Assembly based on the supplementary information provided by OIOS. IAAC also discussed the draft General Assembly Resolution dealing with OIOS and IAAC.

IAAC elected Mr. Walker and Mr. Muwanga as Chairman and Vice-Chairman, respectively, for 2011 and finalized its calendar of meetings for the forthcoming year. The calendar was also approved for publication on IAAC's website.

As this was the last session that Mr. Kaul would be attending following his decision not seek reelection, the Chairman, on behalf of all IAAC members, thanked Mr. Kaul for the outstanding contribution to the smooth running of the Committee for the last three years. He also wished Mr. Kaul well in his future endeavours.

IAAC members also welcomed the reappointment of Mr. Dubinkin and Mr. Strachan to another three-year term beginning January 2011 and the appointment by the General Assembly of Vinod Rai (India) for a three-year term. He will be taking the regional position held by Mr. Kaul effective 1 January 2011.

The next (thirteenth) session of IAAC is scheduled for 15 to 17 February 2011 at United Nations headquarters in New York.

For further information on the work of IAAC, please contact the Committee's Executive Secretary, Moses Bamuwamye, tel.: +1 212 963 0788; e-mail: <u>bamuwamye@un.org</u>; or fax: +1 212 963 0600.

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