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Review of the efficiency of the administrative and financial functioning of the United Nations

Report on the activities of the Office of Internal Oversight Services

Resolution adopted by the General Assembly on 27 December 2019

[on the report of the Fifth Committee (A/74/604)]

74/256. Report on the activities of the Office of Internal Oversight Services

The General Assembly,

I

Activities of the Office of Internal Oversight Services

Recalling its resolutions [48/218 B](#) of 29 July 1994, [54/244](#) of 23 December 1999, [59/272](#) of 23 December 2004, [60/259](#) of 8 May 2006, [63/265](#) of 24 December 2008, [64/232](#) of 22 December 2009, [64/263](#) of 29 March 2010, [65/250](#) of 24 December 2010, [66/236](#) of 24 December 2011, [67/258](#) of 12 April 2013, [68/21](#) of 4 December 2013, [69/252](#) and [69/253](#) of 29 December 2014, [70/111](#) of 14 December 2015, [71/7](#) of 27 October 2016, [72/18](#) of 1 December 2017 and [73/275](#) of 22 December 2018,

Having considered the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2018 to 30 June 2019,¹

1. *Reaffirms* its primary role in the consideration of and action taken on reports submitted to it;
2. *Also reaffirms* its oversight role and the role of the Fifth Committee in administrative and budgetary matters;

¹ [A/74/305 \(Part I\)](#) and [A/74/305 \(Part I\)/Add.1](#).



3. *Further reaffirms* the independence and the separate and distinct roles of the internal and external oversight mechanisms;
4. *Recognizes* the important roles and operational independence of the oversight bodies, including the Office of Internal Oversight Services of the Secretariat, in contributing to improvements in the effectiveness, transparency and accountability of the Organization;
5. *Recalls* that the Office shall exercise operational independence relating to the performance of its internal oversight functions, under the authority of the Secretary-General, in accordance with the relevant resolutions;
6. *Stresses* that the independence and objectivity of the Office are vital in ensuring that its internal oversight functions are carried out in a credible, factual and unbiased manner, and reaffirms the authority of the Office to initiate, carry out and report on any action to fulfil its oversight functions;
7. *Encourages* United Nations internal and external oversight bodies to further enhance the level of cooperation with one another, such as through joint work-planning sessions, without prejudice to the independence of each;
8. *Reaffirms* that the Board of Auditors and the Joint Inspection Unit shall continue to be provided with copies of all reports produced by the Office, and requests that those reports be made available within one month of their finalization;
9. *Takes note* of the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2018 to 30 June 2019;¹
10. *Requests* the Secretary-General to ensure that the annual reports of the Office continue to include a brief description of any impairment of its independence;
11. *Also requests* the Secretary-General to ensure that all relevant resolutions pertaining to the work of the Office are brought to the attention of the relevant managers;
12. *Further requests* the Secretary-General to ensure that all relevant resolutions, including those of a cross-cutting nature, are brought to the attention of relevant managers and that the Office also takes those resolutions into account in the conduct of its activities;
13. *Requests* the Secretary-General to continue to ensure the full implementation of the accepted recommendations of the Office, including those related to accountability mechanisms, cost savings, recovery of overpayments, organizational efficiency and effectiveness and other improvements, in a prompt and timely manner, and to provide detailed justifications in cases in which recommendations of the Office are not accepted;
14. *Notes with concern* the delays in the implementation of the recommendations of the Office, and requests the Secretary-General to implement the outstanding and critical recommendations of the Office in a timely manner;
15. *Calls for* the continued focus of the Internal Audit Division on a risk-based approach and a workplan focused on effectiveness, efficiency, governance and oversight and the investigation of potential fraud;
16. *Welcomes* the continued efforts of the Office to promote the Organization's zero-tolerance approach to fraud, corruption, sexual harassment and sexual exploitation and abuse, and the actions taken in this regard, including the creation of a specialized team to investigate sexual harassment complaints and the implementation of a procedure for addressing such complaints, and also welcomes the efforts made to strengthen the investigative capacity of the Office in the light of

the need to improve the average time required to complete the growing number of investigations into a range of misconduct, including cases of sexual harassment;

17. *Notes* the average time taken to complete investigations, and encourages the Office to continue to reduce the average time taken to complete investigations and to report on the measures undertaken in this regard in its next report;

18. *Encourages* the Office to continue to ensure the oversight, through audits and investigations, of United Nations peacekeeping missions that are closing and to report thereon in its next report;

19. *Recognizes* the high level of risk inherent in United Nations procurement activities, and requests the Secretary-General to entrust the Office with strengthening its focus on the monitoring of such activities, including on evaluating implementation and existing practice within the Organization regarding restrictions on employment after separation of staff involved in the procurement process and sanctions for violations, as well as with reporting thereon in conjunction with the related report of the Secretary-General on procurement;

20. *Welcomes* the efforts and progress made by the Office in reducing the number of vacant posts, and requests the Secretary-General to continue to make every effort to fill the remaining vacant posts and ensure the retention of staff, particularly in the Investigations Division, in accordance with Article 101 of the Charter of the United Nations;

II

Activities of the Independent Audit Advisory Committee

Recalling its resolutions [61/275](#) of 29 June 2007, [64/263](#), section II of its resolution [65/250](#), section II of its resolution [66/236](#), section II of its resolution [67/258](#), section II of its resolution [68/21](#), section II of its resolution [69/252](#), section II of its resolution [70/111](#), section II of its resolution [71/7](#), section II of its resolution [72/18](#) and section II of its resolution [73/275](#),

Having considered the report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2018 to 31 July 2019,²

1. *Notes with appreciation* the work of the Independent Audit Advisory Committee;

2. *Reaffirms* the terms of reference of the Committee, as contained in the annex to its resolution [61/275](#);

3. *Endorses* the observations, comments and recommendations contained in the report of the Committee;²

4. *Invites* the Committee to continue to examine the operational independence of the Office, including on budgetary matters;

5. *Encourages* the Committee to continue its consultations with all relevant bodies in the United Nations, including on the implementation of its recommendations, as appropriate.

*52nd (resumed) plenary meeting
27 December 2019*

² [A/74/280](#).