



STATEMENT ON BEHALF OF THE GROUP OF 77 AND CHINA BY MS. DAYANA RIOS REQUENA, MINISTER COUNSELLOR IN THE PERMANENT MISSION OF THE PLURINATIONAL STATE OF BOLIVIA TO THE UNITED NATIONS, ON AGENDA ITEM 142: REPORT ON THE ACTIVITIES OF THE OFFICE OF INTERNAL OVERSIGHT SERVICES, AT THE FIFTH COMMITTEE DURING THE MAIN PART OF SIXTY-NINTH SESSION OF THE GENERAL ASSEMBLY (New York, 9 October 2014)

Mr. Chairman,

I have the honour to speak on behalf of the Group of 77 and China on agenda item 142: **Report on the activities of the Office of Internal Oversight Services**.

The Group of 77 and China would like to thank Ms. Carman L. Lapointe, Under-Secretary-General for Internal Oversight Services, Office of Internal Oversight Services (OIOS), for introducing the report on the activities of the Office of Internal Oversight Services as contained in document A/69/308(Part I), and its Add.1; furthermore the G77 and China also express its appreciation to Mr. Joseph Christopher Mihm, Chair of the Independent Audit Advisory Committee (IAAC), for introducing the report on the activities of the Independent Audit Advisory Committee contained in document A/69/304.

Mr. Chairman,

The Group of 77 and China has always provided to the work of the OIOS its greatest consideration and highly appreciates the value of OIOS's work in strengthening internal oversight in the Organization. The Office has a crucial task when it comes to ensure the improvement of internal controls, accountability mechanisms and organizational efficiency and effectiveness, in accordance with its given mandate in the relevant General Assembly resolutions.

The G77 and China is fully aware of the fact that Resolution 48/218B of the General Assembly in its section 5(a) provides that the Office of Internal Oversight Services shall exercise operational independence under the authority of the Secretary-General in the conduct of its duties and, in accordance with Article 97 of the Charter, have the authority to initiate, carry out and report on any action which it considers necessary to fulfill its responsibilities with regard to monitoring, internal audit, inspection and evaluation and investigations.

Nevertheless, The Group of 77 and China would like to once again reiterate that such evaluations should be carried out on the efficiency and effectiveness to implement programs and legislative mandates of the Organization, as it is also reflected in section 5(c) (iii) of the same Resolution 48/218B. The evaluations assignments must also done in line with relevant mandates of intergovernmental bodies, in particular the Committee for Programme and Coordination.

Along these lines, the Group would like to reaffirm the role of the General Assembly as the principal oversight organ of the Organization and also emphasizes that the approval, change and discontinuation of legislative mandates are the exclusive prerogatives of intergovernmental legislative bodies, as stated by resolution 54/244.

The Group also reaffirms the separate and distinct roles of internal and external oversight

mechanisms. In this regard, we underline the importance of the continued coordination between the Office and other UN oversight entities in particular the Board of Auditors and the Joint Inspection Unit, without prejudice to their respective mandates, methodology of work and prerogatives.

Mr. Chairman,

The G77 and China would like to highlight the importance for OIOS to have an appropriate strategic planning. The Office needs to establish a fully integrated long term strategic planning which should address among others, the strategic objectives that should be properly aligned with crucial UN risks and UN Secretariat's initiatives such as mobility, IPSAS, UMOJA, and CMP. The OIOS strategic planning shall also focus on challenges and tendencies in UN activities such as procurement frauds. The Group looks forwards to the presentation by OIOS of such a long term strategic plan.

On the other hand, the Group of 77 and China also highlights its interest on following on the vacancy rates in OIOS's investigations activities, especially in the field. This matter jeopardizes OIOS's ability to properly fulfill its mandates. The Group considers that efforts shall be made to significantly reduce the vacancy rate. Nevertheless, completing OIOS's vacancies should be undertaken in strict conformity with relevant General Assembly resolutions including the observance of the principle of gender balance and equitable geographical distribution.

Mr. Chairman,

It also concerns the Group the fact of the resource disparities in the Inspection and Evaluation Division. The G77 and China considers OIOS needs to revisit this matter, especially within the context of key risks to the UN and the necessity of ensuring proper oversight coverage of those key risks.

The Group of 77 and China notes that during the reporting period the Office issued a total of 326 oversight reports, including 5 reports to the General Assembly and 92 closure reports. Also note has been duly take on the 936 recommendations to improve internal controls, accountability mechanisms and organizational efficiency and effectiveness, of which 45 were classified as critical to the Organization.

It has also be noted the financial implications of the issued recommendations. The Group encourages the Office to continue to focus its work on the quality of recommendation. The oversight coverage on the Capital Master Plan and the UN Compensation Commission, and construction of the additional office facilities at the Economic Commission for Africa in Addis Ababa and the United Nations Office at Nairobi have also been duly noticed and the Group looks forward to discussing in details these matters in the context of the respective agenda item.

With regard to the review of the mandate, the Group of 77 and China would like to reaffirms its position that the Office is an integral part of the Secretariat with responsibilities of assisting Secretary-General on his internal oversight responsibilities in the Organisation on key areas related to monitoring, investigation, internal audit, inspection and evaluation as outlined in General Assembly resolution 48/218 B. The Group of 77 and China looks forward to detailed discussion on improving the efficiency and effectiveness of the Office in these areas.

Mr. Chairman,

Regarding to the annual report of the IAAC, the Group thanks the IAAC for its dedication and hard work in providing expert advice and assistance to the General Assembly in fulfilling its oversight responsibilities, in accordance with the terms of reference of the IAAC in General Assembly

resolution 61/275. We note that the IAAC has presented comments, observations and recommendations to enhance the effectiveness, efficiency and impact of the audit activities and other oversight functions of the OIOS. The Group looks forward to a comprehensive discussion on a number of comments, observations and recommendations of the Advisory Committee during informal consultations.

Mr. Chairman,

In conclusion, we would like to assure you of our readiness to engage in an open, inclusive, transparent and constructive deliberation on this important agenda item. Our Group will examine a number of issues and request specific clarification during the informal consultations.

I thank you Mr. Chairman.

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