



**STATEMENT ON BEHALF OF THE GROUP OF 77 AND CHINA BY MR. SAI S. NAVOTI, COUNSELLOR, PERMANENT MISSION OF FIJI TO THE UNITED NATIONS, ON AGENDA ITEM 142: REPORT ON THE ACTIVITIES OF THE OFFICE OF INTERNAL OVERSIGHT SERVICES, AND AGENDA ITEM 132: REVIEW OF THE EFFICIENCY OF THE ADMINISTRATIVE AND FINANCIAL FUNCTIONING OF THE UNITED NATIONS, AT THE FIFTH COMMITTEE DURING THE MAIN PART OF SIXTY-EIGHTH SESSION OF THE UNITED NATIONS GENERAL ASSEMBLY (New York, 7 October 2013)**

Mr. Chairman,

1. I have the honour to speak on behalf of the Group of 77 and China on agenda item 142, entitled "Report of the Office of Internal Oversight Services (OIOS)", and on agenda item 132, entitled "Review of the efficiency of the administrative and financial functioning of the United Nations".
2. The Group of 77 and China would like to thank Ms. Carman L. Lapointe, Under Secretary-General for Internal Oversight Services as well as Mr. Joseph Christopher Mihm, Chair of the Independent Audit Advisory Committee (IAAC), for introducing the reports on the annual activities of the OIOS and IAAC respectively.
3. The Group of 77 and China believes in the need to develop a strong, cohesive and effective UN that is responsive to the needs of its members. The UN needs to be constantly revitalized to meet the challenges of the 21st century. In this regard, the OIOS has a critical role to play in strengthening internal controls, augmenting accountability mechanisms and improving organizational efficiency and effectiveness in accordance with its given mandate.

Mr. Chairman,

4. Our Group takes this opportunity once again to reiterate its support for the operational independence of the OIOS in the context of General Assembly resolution 48/218 B, and its role in assisting the Secretary-General in fulfilling his internal oversight responsibilities through internal audits, monitoring, inspections, evaluations and investigations.
5. The Group has taken note that more than 350 assignments were conducted by the OIOS. The Office also issued 917 recommendations during the reporting period, 81 of which were deemed critical. These included recommendations with financial implications, aimed at cost savings, recovery of overpayments, efficiency gains and other improvements. The Group has also taken note of the information on the progress status of implementation of recommendations including the cumulative nature of its monitoring. The Group will be keen to study further these changes in monitoring and will seek specific details during informal consultations.
6. The Group notes with appreciation the professional initiatives to strengthen the work of the Office and will be keen to learn the conclusions the Office drew from the results of these initiatives. Specifically we would be interested to know how external reviews on investigation and initiatives such as the completed pilot project on field investigation influenced the implementation of mandates related to strengthening investigation. We are also pleased to note with appreciation the compilation of the first version of the "List of Key Oversight Terms" used by the Office and encourage the Office to continue to update the terms progressively.

Mr. Chairman,

7. The Group also reaffirms the separate and distinct roles of internal and external oversight mechanisms. In this regard, we emphasize that cooperation among the oversight bodies is vital in ensuring the effective oversight in the organisation. We are pleased to note the ongoing cooperation and cordial partnership between the Office and other UN oversight bodies namely the Board of Auditors and Joint Inspection Unit as well as other oversight institutions.

8. The Group of 77 and China has taken note of the information related to oversight results as well as the internal risk trends and analysis and we aim to deepen our understanding on these matters, including on the allocation of resources and implementation of risk-based workplans during our informal consultations.

Mr. Chairman,

9. In the areas of Inspection and Evaluation, while the Group appreciates the dedicated efforts by the Office in delivering its given mandate, we register our disappointment on the lack of cooperation on the part of UNHCR which impedes the Office's ability to conduct "UNHCR's programme evaluation" as mandated by General Assembly in its resolution 66/8. The Group also notes that, the report highlighted in paragraph 41 was not in the work plan of the Office and that this assignment arose as a result of UNHCR's failure to cooperate. In this regard our Group would like to request the Secretary-General as the Chief Administrative Office and Chief Executive Board for Coordination to ensure progress on this matter. The Group expects to see a positive outcome on the implementation of the programme evaluation for UNHCR without further delay.

Mr. Chairman,

10. Turning to the mandated reporting requirement, the Group of 77 and China notes with appreciation the highlights on the oversight coverage on the Capital Master Plan and the UN Compensation Commission. We regret that the report did not include information on oversight coverage for the construction of additional office facilities at the Economic Commission for Africa in Addis Ababa as per paragraph 16 of General Assembly resolution 63/263. The Group would seek clarification on this matter during informal consultations.

Mr. Chairman,

11. Turning 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 concrete 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.

12. 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.

I thank you Mr. Chairman.