



**STATEMENT ON BEHALF OF THE GROUP OF 77 AND CHINA BY MR. ABDELHAKIM MIHOUBI, COUNSELLOR, PERMANENT MISSION OF ALGERIA TO THE UNITED NATIONS, ON AGENDA ITEM 142: REPORT ON THE ACTIVITIES OF THE OFFICE OF INTERNAL OVERSIGHT SERVICES, DURING THE FIRST RESUMED PART OF SIXTY-SIXTH SESSION OF THE FIFTH COMMITTEE OF THE UNITED NATIONS GENERAL ASSEMBLY (New York, 5 March 2012)**

Mr. Chairman,

1. 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 for Internal Oversight Services. We would like to thank Ms. Carman L. Lapointe, Under-Secretary-General of the Office of Internal Oversight Services (OIOS), for introducing the report on the proposal on the dissemination and distribution of internal audit reports contained in document A/66/674.

Mr. Chairman,

2. The Group takes this opportunity to reiterate its support for the operational independence of the OIOS within the context of General Assembly resolution 48/218 B, and its role in assisting the Secretary-General in fulfilling his internal oversight responsibilities, in respect of the resources and staff of the Organization, through internal audit, monitoring, inspection, evaluation and investigations.

3. The Group also reaffirms the separate and distinct roles of internal and external oversight mechanisms. To that end, we once again encourage the continued regular co-ordination and consultations of the Office with other UN oversight entities, namely the Board of Auditors and the Joint Inspection Unit.

Mr. Chairman,

4. The Group of 77 and China attaches great importance to the work of oversight bodies - both internal and external. We also attach great importance on the issues of transparency and accountability of the organisation. We recall that the issue of distribution of internal audit reports of the OIOS has been a subject for discussion going back to 1993.

5. The Group of 77 and China recalls paragraph 12 of General Assembly resolution 64/263 which states the reports of the OIOS are made available upon request *only to Member States* and regrets that this provision has not been respected.

Mr. Chairman,

6. The Group of 77 and China notes that the present report is submitted in response of paragraph 21 of General Assembly resolution 66/236 which addressed the recommendations of the IAAC contained in its reports A/64/288 and A/66/299. We note that this discussion falls under the review of the mandate rather than the activities of the OIOS as contained in the provisions of General Assembly resolutions 48/218B, 54/244/59/272 and 64/263.

7. The Group has taken note of issues outlined in the report and will be seeking specific clarification

on number of issues including definitions of terms as well as how the proposal fits into the agreed mandates related to the OIOS and oversight in the organisation.

Mr. Chairman,

8. In conclusion I would like to assure you that our Group would engage constructively in the coming negotiations on this important issue.

I thank you, Mr. Chairman.