



NATIONS AT THE FIFTH COMMITTEE DURING THE MAIN PART OF SIXTY-SIXTH
SIXTH SESSION OF THE UNITED NATIONS GENERAL ASSEMBLY

(New York, 4 October 2011)

Mr. Chairman,

1. I have the honour to speak on behalf of the Group of 77 and China on agenda-item 117, "Report on the Activities of the Office of Internal Oversight Services" and agenda-item 118, "Report on the Activities of the Office of Internal Oversight Services" and agenda-item 119, "Report on the Activities of the Office of Internal Oversight Services".

2. The Group of 77 and China commends the Secretary-General for introducing the report on the activities of the OIOS for the period of 1 July 2010 to 30 June 2011, as contained in document A/66/786 (Part D), as well as the associated Addendum. We would also like to express our appreciation to Mr. David Walker, Chairperson of the Independent Audit Advisory Committee (IAAC), for introducing the Committee's report.

Mr. Chairman,

3. The Group of 77 and China continues to attach great importance to the work of the OIOS in strengthening oversight throughout the Organization. The Office has an essential

role in ensuring that the Organization's financial and operational activities are conducted in accordance with the Assembly's resolutions. The Group also urges that various assignments conducted and recommended by the OIOS be implemented in a timely and effective manner.

4. The Group of 77 and China commends the Secretary-General for ensuring that the OIOS's work was managed consistently and systematically through focused control processes across the Organization.

5. The Group takes this opportunity to reiterate its support for the operational role of the OIOS within the context of General Assembly resolutions 64/292 and 64/293.

6. The Group of 77 and China commends the Secretary-General for ensuring that the OIOS's role in assisting the Secretary-General in fulfilling his internal oversight responsibilities, including inspection, evaluation and investigations.

7. The Group further reaffirms the separate and distinct roles of internal and external

audit bodies, the Board of Auditors and the Joint Inspection Unit, to help avoid possible duplication or overlap in duties, and to minimize gaps in oversight coverage.

Mr. Chairman,

consultations.

6. The Group notes that the QIOS had issued 1 702 recommendations (of which 308 are critical to UN entities) during the period July 2009 to 31 March 2010, a decrease of 214 recommendations from the previous reporting period. We are pleased to note that a number of UN entities under QIOS coverage have consistently implemented recommendations in a timely manner during the reporting period. However, we are concerned to note that within this reporting period, there appears to have been an increase in the number of unaccepted rates for a greater number of critical recommendations. We are mindful of the IAAC's concerns about the issues of quantity, quality of recommendations made and lack of consultations.

7. The Group commends United Nations entities that accepted and implemented the QIOS' recommendations. We urge the QIOS to continue close engagement of the Secretariat and other UN entities to encourage and facilitate the implementation of its recommendations. We also urge the QIOS to continue to report on its work to the United Nations system or to the deliberations of the General Assembly.

Mr. Chairman,

8. The Group notes that there are a number of changes that have been introduced by the Office. The Group will seek clarification on how these proposed changes will impact on the QIOS' ability to provide recommendations to the General Assembly. We also look forward to receiving more information on the construction of additional office facilities in the United Nations Office at Nairobi and Economic and Social Commission for Western Africa (ECOWAS) and discussing the QIOS' key findings in the context of the relevant agenda items.

9. The Group is pleased to note that there has been improvement in filling vacancies at the QIOS. However, we remained concerned that the Office seems to face continuing audit delays and especially in the hubs. We reiterate once again the urgent need to fill vacant posts in the Office with special emphasis on the principle of equitable gender and geographical distribution. The Group will follow up on specific issues of concern with regard to this matter.

Mr. Chairman,

10. The Group would like to thank the IAAC for its work in fulfilling its role as an independent oversight body. We note that the IAAC's recommendations have resulted in a number of recommendations to enhance the effectiveness, efficiency and impact of audit activities and other oversight functions. We encourage the UN's various oversight bodies to continue sharing experiences, knowledge, best practices and lessons learned in pursuit of our common goal of improving the overall functioning of the Organization. We look forward to having concrete discussion on number of its recommendations.

Mr. Chairman, the Chair of the Audit Committee, led by Mr. Engle, in his capacity as