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**Remarks by Stephen Lieberman,  
Minister Counselor for United Nations Management & Reform  
On Agenda Items 140 and 132: Report on OIOS Activities and the IAAC Annual Report  
Main Session of the 68<sup>th</sup> General Assembly  
October 7, 2013**

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Thank you, Mr. Chairman.

The United States thanks Under-Secretary-General Ms. Carman Lapointe for her presentation of the annual report on the work of the Office of Internal Oversight Services (OIOS). As evident in their report, OIOS continues to serve a vital role

management experience to assist the Under Secretary General to develop strategic goals and priorities. Enhancements have been made in the audit function by refining the ratings and analysis and focusing on key findings as well as building a forensic audit capacity. All OIOS divisions are seeking to further enhance their coordination with each other, and the Investigations Division has been restructured to be able to better respond to needs in the field and more vigorously pursue cases of fraud and mismanagement. USG Lapointe has vigorously filled key vacancies. The United States also commends her for launching the pilot program to publish internal audit reports on the OIOS website as approved by the General Assembly and for publishing the long awaited list of key oversight terms.

However, as in any Organization, there will always be challenges in pursuit of its goals and in particular for an oversight entity such as OIOS that is charged with auditing, investigating and inspecting. Along with the progress noted above, the United States sees continued challenges in OIOS' investigative capacity and willingness to proactively pursue investigations as they are mandated. We note that the external quality review commissioned by OIOS resulted in 91 recommendations that by any standard is excessively high. We urge the Investigations Division to implement those recommendations as quickly as possible. Other challenges we see are safeguarding OIOS' operational independence, which is of paramount importance to effective and credible internal oversight, and their ability to exercise greater budget autonomy. The United States believes it is crucial for OIOS' not to be constrained by funding sources in pursuit of their essential work.

In closing, as noted by the Under-Secretary-General in her foreword to the annual report, work