

| | 6. | We also wish to underscore that the total number of outstanding critical recommendations |
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| | Inden | pendent Audit Advisory Committee in urging the UN management to continue its efforts to fully |
| | imple | lement all accepted recommendations, and in particular those classified as critical, in a timely manner. |

The Group of 77 and China once again wishes to acknowledge that the ongoing reform efforts,

which aim at making the UN more accountable, transparent and effective in delivering on its mandates, sheds more light on the importance of independent and effective internal oversight and hence the role of the OIOS. In this connection, we note that the number of non-peacekeeping related matters reported for investigation has increased by 46% compared to last year. Moreover, the Investigations Division has seen