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Mr. Chair, Distinguished Delegates,

I am pleased to introduce, on behalf of the United Nations System Chief Executives Board for Coordination (CEB), the note of the Secretary-General conveying his comments and those of CEB members on the report of the Joint Inspection Unit, Review of Audit and Oversight Committees in the United Nations System (A/69/46) (as contained in A/69/45/Add.3.

Organizations of the United Nations system welcomed the report and valued the important review of the role of audit and oversight committees in the United Nations system since the first report covering this matter was issued in 2004.

Organizations appreciated the fact that the report highlighted good practices and provided insight into the structure and operation of audit and oversight committees in the various United Nations system entities, and concurred with the Inspector-General's view that the review was not intended to propose a one-size-fits-all model, as the needs of each individual organization vary in size, funding, and mandate.

Organizations underscored that the review and advice provided by the audit and oversight committees is valuable regardless of whether the committee reports to their legislative body, executive head and/or both.

Organizations in which the audit and oversight committees have been designated by the legislative and/or governing bodies to serve as an advisory instrument to the executive head found the proposed recommendations regarding not actionable.

In behalf of the organizations of the " " system, I would like to thank the " " for this report, which covered a topic of great relevance to the entire " " system and the Member States they serve.

Thank you.