



STATEMENT ON BEHALF OF THE GROUP OF 77 AND CHINA BY MR. MAGID YOUSIF, MINISTER PLENIPOTENTIARY, PERMANENT MISSION OF THE SUDAN TO THE UNITED NATIONS, ON AGENDA ITEM 140: REPORT OF THE OFFICE OF INTERNAL OVERSIGHT SERVICES, AND ON AGENDA ITEM 141: REVIEW OF THE IMPLEMENTATION OF GENERAL ASSEMBLY RESOLUTIONS 48/218B, 54/244 AND 59/272, AT THE FIFTH COMMITTEE DURING THE MAIN PART OF THE 64TH SESSION OF THE GENERAL ASSEMBLY (New York, 7 October 2009)

Mr Chairman,

1 I have the honour to speak on behalf of the Group of 77 and China on agenda item 140, entitled "Report of the Office of Internal Oversight Services", and on agenda item 141, entitled "Review of the implementation of General Assembly resolutions 48/218B, 54/244 and 59/272".

2 The Group of 77 and China would like to thank Ms. Inga-Britt Ahlenius, Under-Secretary-General, Office of Internal Oversight Services, for introducing the report of the OIOS on the annual activities of the OIOS, as contained in A/64/326 (Part 1), as well as the associated Addendum 1. We also thank Ms. Neeta Tolani, Director, Office of the Under-Secretary-General for Management, for introducing the Secretary-General's comments to the OIOS report, as contained in Addendum 2 of said document. We also express our appreciation to Mr. David Walker, Chairperson, Independent Audit Advisory Committee (IAAC), for introducing the second annual report of the IAAC, as contained in document A/64/288.

Mr Chairman,

3 The Group of 77 and China attaches great importance to the work of the OIOS in strengthening accountability and oversight throughout the Organisation. The OIOS has an essential role to play in improving internal controls, accountability mechanisms and organizational efficiency and effectiveness, in accordance with its mandate as set out in the relevant General Assembly resolutions. The coming five-yearly review of the OIOS at this 64th session is very timely and a key opportunity to take stock of the work of the OIOS and to consider its future challenges.

4 In this connection, the Group also 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 to assist 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.

5 The Group also reaffirms the separate and distinct roles of internal and external oversight mechanisms. In this regard, we appreciate the ongoing initiative of the OIOS to have regular coordination with other UN oversight entities, including the Board of Auditors and the Joint Inspection Unit. Such oversight coordination among the relevant bodies helps to avoid duplication and overlap in the conduct of oversight work, and also minimizes any gaps in oversight coverage.

Mr. Chairman,

6 Turning to the annual activities of the OIOS, the Group notes the initiatives of the OIOS to

strengthen its existing functions, namely, inspection and evaluation, internal audit and investigations. We appreciate the ongoing efforts to improve oversight strategies, processes and methodologies in accordance with international standards, including the streamlining of standard operating procedures to ensure quality and consistency in the work of OIOS. We also reiterate the importance of achieving the goals of equitable geographic distribution and hiring suitably qualified personnel in the OIOS. We also stress that when carrying out its functions, the OIOS should fully respect the legislative mandates of the General Assembly and other relevant inter-governmental bodies. While we appreciate the work done by the OIOS, we are concerned that some recommendations contradict the mandates and decisions of the General Assembly. We will be following up on specific issues of concern with regards to these matters.

7 The Group also notes that the OIOS had issued 1,941 recommendations to UN entities during the period 1 July 2008 to 30 June 2009. Although a number of UN entities under OIOS oversight coverage have consistently implemented recommendations in a timely manner, we are concerned at the decreased rate of implementation and the higher number of recommendations that received no response during the reporting period, as compared to the previous period. We are similarly concerned that at the growing number of recommendations not started, especially those which are listed as critical recommendations. We appreciate that over 99% of entities provided OIOS with a status update about the implementation of OIOS recommendations. In this connection, we also commend those entities that accepted and implemented the OIOS recommendations. We reiterate the importance of implementing recommendations and full cooperation of all departments and entities with the OIOS. Likewise, we urge OIOS to engage closely with the Secretariat with respect to OIOS recommendations and to resolve differences before surfacing matters to the Fifth Committee for our deliberations.

8 In addition to the status of OIOS recommendations, the Group also notes the oversight findings of the OIOS on the seven risk categories as outlined in the report. We recall that the classification by OIOS of its work in those seven risk categories reflects a comprehensive approach that covers the full spectrum of potential risks faced by the Organisation. We also note the highlights on the Capital Master Plan and the UN Compensation Commission, and look forward to discussing the findings on the CMP in the context of the relevant agenda item.

Mr Chairman,

9 Turning to the annual report of the IAAC, the Group thanks the IAAC for its work in providing expert advice and assistance to the General Assembly in fulfilling its oversight responsibilities, in accordance with the terms of reference of the IAAC in General Assembly resolution 61/275. We note that the IAAC has presented concrete suggestions to enhance the effectiveness, efficiency and impact of the audit activities and other oversight functions of the OIOS in conjunction with the review of the functions and reporting procedures of the OIOS. We therefore look forward to a comprehensive discussion on these matters in the informal consultations.

I thank you, Mr Chairman.