



Check Against Delivery

United Nations General Assembly Sixty-Sixth Session

Fifth Committee

**Introduction of the Note of the Secretary-General on the Report of the Joint
Inspection Unit on “The audit function in the United Nations system”**

Mr. Chairman, 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 titled “The audit function in the United Nations system”, document A/66/73/Add.1.

CEB members welcomed the comprehensive review of the audit functions contained in the JIU report, they note that it builds on earlier reports relating to accountability and oversight and that it seeks to enhance coherence among the audit facilities within organizations of the UN system.

In their general comments, agencies focused on just three issues; consolidation of oversight functions, the internal audit planning process and definition of the internal audit board. I am pleased to note that for each of these issues, the focus of the comments was more in the nature of clarification, rather than objection to the content of the report.

As you can see in the body of report consolidating the comments of the Secretary-General and the agencies, CEB members largely accepted most of the recommendations.

Furthermore, in many cases, agencies noted that the practices suggested in the report were either already in place or in the process of being implemented.

However, some recommendations did elicit clarifying remarks from agencies. For example, organizations generally support the principles contained in recommendation 4, which concerns the selection of staff members of audit departments. But they also felt the recommendation suggested a separate set of practices for the selection of these staff members, which they believed should be avoided.

In another example, agencies commented on recommendation 14, which concerns procedures for notification of governing bodies of all requests for third-party audits. Agencies strongly support the need to inform governing bodies of all requests for third-party audits, and they cited the “single-audit principle” as a way to address this issue. However, agencies also noted that the donor community may have a different view and therefore they find such requests difficult to resist. In their response, agencies suggest that a clear decision by the UN General Assembly could help address this issue.

Mr. Chairman, I use these examples to illustrate the range of responses agencies provided to the recommendations contained in the JIU report. In closing, I would like to reiterate the appreciation expressed by agencies to the JIU for this report, which covered a topic of interest to CEB members. Organizations of the system found much value in the report and welcomed its comprehensive nature. Of course, we stand ready to answer any questions you or the committee may have.

Thank you