

Agenda Item 149: Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Budget of the Office of Internal Oversight Services under the support account for peacekeeping operations for the period from 1 July 2017 to 30 June 2018

Statement to the Fifth Committee on the report of the Independent Audit Advisory Committee (A/71/800)

**By Maria Gracia Pulido Tan
Chair: Independent Audit Advisory Committee**

11 May 2017

Madame Chair, distinguished delegates

I have the honour to introduce the report of the Independent Audit Advisory Committee (the Committee) on the budget proposal of the Office of Internal Oversight Services (OIOS) for the support account for the period from 1 July 2017 to 30 June 2018.

The Committee's report was prepared in accordance with paragraphs 2 (c) and (d) of the Committee's terms of reference (General Assembly resolution 61/275, annex). The Committee has a responsibility to examine the workplan of OIOS, taking into account the workplans of the other oversight bodies and to advise the Assembly thereon. The Committee is also mandated to review the budget proposal of OIOS, taking into account its workplan, and to make recommendations to the General Assembly through the Advisory Committee on Administrative and Budgetary Questions.

While noting some improvement in using risk-based workplanning, the Committee identified areas that needed further improvement. Specifically, the Committee has the following observations:

- a) Recalling its previous recommendation that future workplans of the Internal Audit Division (IAD) show how they are guided by the Secretariats' enterprise risk strategy (ERM), the Committee was informed that 41 of the 86 audit assignments to be undertaken for 2017/18 addressed one or more of the six critical risks of the Organization.
- b) With respect to the Inspection and Evaluation Division (IED), the Committee was concerned with the delays in completing the 2016/17 assignments which could have a ripple effect on subsequent workplans. Additionally, as with IAD, the Committee had previously recommended that future workplans explicitly show how they are guided by the Organization's ERM strategy. The Committee was informed that the list of 52 potential evaluations was prioritized based on the six critical risks, whereby high risk topics were grouped into a 3-year evaluation cycle, medium risks in a 5-year cycle and low risks in an 8-year evaluation cycle.

- c) The capacity gap in staffing levels between the peacekeeping and regular budgets of IED has been a long standing concern of the Committee. The Committee was informed that OIOS required three additional posts of two P-4 and one P-3 evaluation officers to assist the Division in completing its work on time. With the three additional posts, OIOS informed the Committee that it would be able to deliver five evaluation reports.
- d) With respect to the Investigations Division (ID), the Committee continues to remain concerned with the high vacancy rates in the peacekeeping section of the Division and of the delays in completing investigation assignments on time. OIOS informed the Committee that its previous efforts to attract high caliber applicants (particularly with greater gender and geographic diversity) have been improving, and the Division will continue to explore strategies to appeal to experienced professional investigators. Regarding the delays in the disposition of investigation cases, ID informed the Committee that it is on the right track to achieve the six month target for completing an investigation. The Committee welcomes both these efforts and will monitor them in future sessions.
- e) Regarding ID's workplan and resource requirement for 2017/18, the Committee was informed that a review of the resourcing needs of each location was conducted, which highlighted inconsistencies, and consequently led OIOS to propose an enhanced capacity in New York with eight new posts. The Committee questioned OIOS' rationale to request additional resources, given the high vacancy rates and sought clarification from the Controller who provided a context under which the budget was reviewed. The Controller informed the Committee that in finalizing the budget of OIOS, she took into account the following factors: scalability; vacancy rates; and the continued focus on field operations in line with the High-level Independent Panel on Peace Operations (HIPPO) report. On that note, the Controller recommended against the augmentation of the New York office. Instead more emphasis was put into field operations resulting in redeployments of four General Temporary Assistance (GTA) positions within ID and one reassignment to ID from IAD.

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Having considered the budget of OIOS under the support account for peacekeeping operations, the Committee has made the following recommendations:

- a) For IAD, taking into account the Committee's previous recommendations, the Committee endorsed IAD's resource requirements as proposed. The Committee also commended IAD for the effort made to show how IAD's workplan is guided by the Organization's ERM strategy, and for continuing to undertake thematic audits. The Committee will continue to monitor these initiatives in future sessions.
- b) Regarding IED, taking into account the division's capacity gap analysis and ERM strategy, and notwithstanding the budgetary constraints facing the organization,

the Committee endorsed the resource requests as proposed, which involves redeploying three posts from IAD to IED. The Committee also commended IED for showing how its workplan has been guided by the Organization's ERM strategy.

- c) Finally, for ID, taking into account the Division's vacancy rates, the Committee did not agree with OIOS' initial proposal of augmenting ID's capacity in the New York office; rather the Committee agreed with the Controller's proposal to redeploy five posts to field missions including one re-assignment from IAD to ID.

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On behalf of the members of the Committee, I thank you for the opportunity to present the Committee report on the budget of the support account of OIOS and I look forward to answering any follow up questions you may have during the deliberations.