



Check Against Delivery

United Nations General Assembly Seventy-second Session

Fifth Committee

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

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 “Status of the internal audit function in the United Nations system” found in document A/72/120/Add.1.

Organizations of the UN system welcomed the report and found its recommendations useful and aimed at strengthening the internal audit function. They particularly appreciated that the report indicated that internal audit functions are maturing and that progress to adopt and apply best practices was recognized.

As you can see from the Note of the Secretary-General, organizations support the findings in the report, and share overall support to its recommendations, although not without comment regarding some of them, such as on the data included in the report, especially in annex V, which they suggest may not provide an entirely accurate basis for comparison across organizations. Some organizations also commented on the role of oversight committees as expressed in the report, emphasizing that the role of the oversight committee is to guide the executive head in the discharge of his or her responsibilities, with the support of the head of the oversight offices, while maintaining transparency with the governing bodies in such decisions.

Mister Chairman, distinguished delegates, as you can see organizations expressed considerable support for the recommendations contained in the report, with only minor comments relating to funding constraints that may inhibit implementation.

Lastly, the Committee may wish to take note that Organisations also commented in a statement by the United Nations Representatives of Internal Audit Services, annexed to the Note, which praises the analysis of the United Nations system internal audit services and related architecture contained in the JIU report.

These comments notwithstanding, on behalf of the organizations of the UN system, I would like to thank the JIU for this report, which covered a topic of interest to CEB members and importance to the entire UN system.

Of course, I stand ready to answer any questions you or the committee may have.

Thank you



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Introduction of the Note of the Secretary-General on the Report of the Joint Inspection Unit  
“Donor-led assessments of the United Nations system organizations”

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 “Donor-led assessments of the United Nations system organizations” as contained in document A/72/298/Add.1.

As you can see from the Note of the Secretary-General, organizations welcomed the report and expressed appreciation for the examination of how donors and organisations can benefit from adopting a more consultative approach when conducting assessments. Organisations support the findings in the report and agree in general with the conclusion that such an approach can contribute substantially to organizational learning, reform and improvement.

While organisations appreciated the recognition in the report of the resources that organisations dedicate to donor assessments, including the transaction costs associated with them, they noted that that a more detailed cost-benefit analysis would have been beneficial. Organisations also appreciated that the report explores the potential to standardize and streamline the donor review process in such a manner as to provide donors with the information that they need, while reducing the administrative burden and costs for organizations.

Mister Chairman, distinguished delegates,

While appreciate the value and importance of the report, they also note several areas in which further analysis and improvement would provide benefits. For example, in response to Recommendation 1, while Organizations agree with a movement towards greater accountability and transparency, including for Member States, they question the additional value in developing a global repository as not all donors make their reports publicly accessible.

In reference to Recommendation 4, Organisations generally support its pragmatic spirit nonetheless note the importance of ensuring that the specific interests of donors are balanced with those of programme countries and other partners in line with the 2030 Agenda for sustainable development, the QCPR and the Agenda for Humanity.

In closing, on behalf of the organizations of the UN system, I would like to thank the JIU for this report, which covered a topic of interest to CEB members and importance to the entire UN system.

Thank you