



PHILIPPINES

Statement Delivered by
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Permanent Representative of the Philippines
to the United Nations

**During the Main Part of the Seventy-Second Session of the
Fifth Committee of the General Assembly, 5 October 2017**

Item 145. Report on the Activities of the Office of the Internal Oversight Services and
Item 134. Report on the Activities of the Independent Audit Advisory Committee

Mr. Chair,

My delegation congratulates you on your election as Chair as well as the other new members of the Bureau.

We align ourselves with the Statement made by Ecuador on behalf of the Group of 77 and China.

We thank Ms. Heidi Mendoza, Undersecretary-General for Internal Oversight Services, and Ms. Maria Gracia Pulido Tan, Chair of the Independent Audit Advisory Committee, for introducing their annual reports.

Mr. Chair,

At the outset, let me reaffirm my Delegation's support for the work of the OI-OS and its role in promoting a culture of accountability, transparency, efficiency, and good governance.

We reaffirm the separation between internal and external oversight bodies, which must be maintained for an effective oversight mechanism. While maintaining separation of their roles, we encourage cooperation between the oversight bodies in the fulfillment of their respective mandates.

We are pleased with the findings of the recently concluded quality assessment review of the Internal Audit Division (IAD) of OIOS in May 2017. The external review expressed that IAD "generally conformed" to the standards and code of ethics of the

Institute of Internal Auditors, the first time it had received such a rating since it has had such assessments conducted. For this, we commend the IAD of OI-OS.

We are encouraged to hear that the OI-OS has initiated and continues the practice of making members of their Audit, Investigation, and Evaluation Divisions work together to glean from each other's best practices and enhance thereby the performance of each other's mandate. These composite teams not only enrich the quality of insights the OIOS provides to the General Assembly and the UN Leadership; it is a concrete example of how the rest of the UN System could further break down the practice of working in silos like they were independently targetable missiles.

Mr. Chair,

The Independent Audit Advisory Committee provided significant observations on how OI-OS can be more effective in its renewed effort to combat fraud and corruption. We note the IAAC's long-standing concern for the establishment of a proper functioning, efficient, and effective central intake system for investigations by the OI-OS. We expect the OI-OS to look closely at this observation. We also look forward to hearing a more detailed explanation from the OI-OS of its efforts to establish a proper functioning central intake mechanism during the informal consultations.

On performance auditing and the 2030 Agenda for Sustainable Development, we note the IAAC's endorsement of the efforts of the OI-OS to embody the 2030 Agenda for Sustainable Development through its own operations. We note with appreciation the progress made by the Inspection and Evaluation Division of the OI-OS in starting to include reviews of SDGs in its evaluations, and putting support for the SDGs as one of the high-risk focus areas of the UN.

Mr. Chair,

In closing, let me assure you of my Delegation's support of the work of the Fifth Committee for this session. We look forward to constructive discussions and engagement on these agenda items.

Thank you.