## Agenda Item 150: 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 2019 to 30 June 2020

Statement to the Fifth Committee on the report of the Independent Audit Advisory Committee (A/73/768)

By Patricia X. Arriagada Villouta Chair: Independent Audit Advisory Committee

13 May 2019

Madam 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 2019 to 30 June 2020.

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.

The Committee's deliberations were informed by the knowledge that the three divisions of OIOS were at various stages of risk-based workplanning. While noting some improvement, the Committee identified areas that needed further improvement. Therefore, in the context of the expansive reforms that the Organization was going through, the Committee called upon OIOS to continue to ensure that the choice of topics for its workplan reflected a more strategic outlook that puts into account the Organization's risks including the risks associated with the ongoing reforms.

In light of the above, the Committee was informed that IAD OIOS' current risk-based planning paid special attention to: effectiveness and efficiency issues; emerging risks related to the Sustainable Development Goals; fraud management; ICT; and the Secretary-General's ongoing reform initiatives and the recently developed top risks of the Organization Cognizant of the Secretary-General's ongoing reform initiatives, which could have an impact of the work of OIOS, the Committee endorsed the resource requirement for IAD as proposed.

With respect to Evaluation, the IAAC commended the division for its effort to show how its workplans are guided by the Organization's critical enterprise risk strategy, especially by providing the link between its workplan and the risks associated with the paradigm shift that the management reform has ushered in.

At the same time, the IAAC has been on record for expressing concern with the disproportionately low staffing levels in Inspection and Evaluation Division's (IED) peacekeeping section compared to the regular budget section. The Committee is also aware that the Secretary-General's reform initiative is placing a lot of emphasis on results, hence making the role of the Division all the more critical. The Committee has noted IED's request for the reassignment of resources to augment its capacity to evaluate peacekeeping activities. Given the size of the peacekeeping activities and current staffing level, the Committee endorsed the reassignment of the resources from other Divisions of OIOS to IED as requested.

With respect to the Investigation Division (ID), the Committee has consistently raised the issue of high vacancy levels in the Division. This has resulted in the Committee not supporting in the past the Division's request for additional posts. During its review, however, the Committee noted the continued effort Division had put in addressing its vacancy situation. Having reviewed the workplan of the Investigations Division and following subsequent clarifications from OIOS, the Committee endorsed the resource levels as presented by OIOS, that means the redeployment of two posts from MINUSJUTH to the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic, and the reassignment of one post from MINUSJUTH to the Inspection and Evaluation Division in Entebbe.

## Madam Chair, distinguished delegates

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.