

**Activities of the Office of Internal Oversight Services
on non-peace operations for the period from
1 July 2020 to 30 June 2021**

A/76/281 (Part I)

Statement to the Fifth Committee by the
**Under Secretary General for
Internal Oversight Services
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5 October 2021**

Mr. Chairman, distinguished Members of the Fifth Committee,

I am pleased to introduce the report [A/76/281 \(Part I\)](#) and [Addendum](#) on non-peace operations activities of the Office of Internal Oversight Services (OIOS) for the period from 1 July 2020 to 30 June 2021.

OIOS issued 188 oversight reports relating to non-peace operations, including 9 reports to the General Assembly, during the reporting period. These reports included 418 recommendations to improve risk management, governance and operations, of which 6 were classified as critical. The addendum to the present report provides an analysis of implementation of OIOS recommendations and a list of reports covering non-peace operations. Copies of individual OIOS internal audit and evaluation reports can also be found on the [website](#) of OIOS.

As a result of the coronavirus disease pandemic, OIOS conducted much of its work remotely. Thanks to the preparedness and business continuity arrangements of the Secretariat and other organizations to which it provides internal oversight, OIOS was able to finalize most of the activities that had been initiated before the crisis.

Mr. Chairman, distinguished delegates,

OIOS aims to add value to the entities covered by its activities. OIOS aligns its internal oversight activities with the enterprise risk management framework of the Secretariat (and those of other

entities), developing a risk-based workplan that is focused on areas of higher risk to the Organization's strategic management, governance and operations. During the report period, the Office prioritized the following areas: (a) implementation of reforms; (b) organizational culture; (c) procurement and supply chain; and (d) missions in transition. The Office also continued to focus on strengthening the second line of defence, which includes the centralized, business-enabling functions responsible for enterprise risk identification, risk response and Organization-wide performance monitoring and reporting.

A summary of our oversight activities and selected results in these priority areas are provided in section VI of the present report, and include findings and recommendations to support the work of the Organization in areas such as information and communications technology, security of staff, data classification and privacy, organizational culture, procurement, strategic planning, and coordination.

OIOS also took further steps aimed at maximizing the value that our recommendations add to the Organization, including work for ensuring that recommendations are not just implemented, but are implemented in a timely manner, so that control weaknesses are quickly addressed and opportunities for performance improvements swiftly realized. At the end of the reporting period, 72 per cent of unimplemented OIOS recommendations had been open for less than 24 months, and 50 per cent for less than 12 months. OIOS engaged with the 39 entities with recommendations that had remained unimplemented for extended periods of time in order to prompt management actions aimed at addressing the underlying risk and allowing for recommendation closure. This work helped to reduce by half the number of recommendations remaining open for extended periods of time compared to a year ago.

In addition, OIOS also made changes to the way we categorize the criticality of recommendations, adopting the scoring criteria now defined within the enterprise risk management framework of the Secretariat for measuring impact, likelihood and level of control effectiveness in mitigating risk. Our goal is to facilitate the use by the Secretariat (and other organizations) of OIOS recommendations in classifying and responding to risks we identify during our oversight work. Although all our recommendations are made with the intention that they be implemented in a timely manner, this change will help to ensure that those recommendations classified as addressing critical risks, as

defined by the Organization's own ERM Framework, more clearly and urgently engage the appropriate level of attention by the senior leadership of the Organization. The present report provides further details on our efforts to improve our recommendations.

Mr. Chairman, distinguished delegates,

Allow me now to briefly highlight some of the results within each of the three OIOS Divisions.

Following the onset of the COVID-19 pandemic, the Internal Audit Division updated its risk-based work plan to ensure that its staff and other resources remained productive and directed towards activities with the potential to add the most value, taking into account the changed environment and the emergence of new risks to the Organization. During the reporting period, the Internal Audit Division issued 310 audit recommendations, with around a quarter of these directed towards strengthening the second line of defence in areas such as risk management, strategic planning, and performance management—part of our strategy to support management reforms that have resulted in the decentralization of authority. In addition to the audits highlighted in the present report, OIOS also provided several advisory reports in this area.

Examples of other areas addressed by recommendations issued by the Internal Audit Division during the period included: (a) improvements to demand and source planning for more effective procurement and supply chain management; (b) improving completion rates of mandatory training and of staff and management performance assessments; (c) clarifying the enterprise solution for the management and the storage of strictly confidential documents; (d) controls over grants management; and (e) the management of capital works projects at ECA and ESCAP. The present report describes some of the findings in these areas in greater detail.

The Inspection and Evaluation Division began applying a new approach that focuses on evaluating the outcomes achieved by sub-programmes, prioritizing those under the sustainable development pillars, with evaluations of four Regional Economic Commissions (ECA, ECLAC, ESCWA and ESCAP) now under way. The Division also produced a further two new synthesis reports—one on

coordination and the other on strategic planning—identifying and summarizing lessons for managers based on information contained in past OIOS assignments.

The Inspection and Evaluation Division also collaborated with the Department of Management Strategy, Policy and Compliance to finalize the new administrative instruction on evaluation ([ST/AI/2021/3](#)) and will lead the production of accompanying guidelines. In line with the results of the biennial OIOS report on strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives ([A/76/69](#)), the Division, with support from DMSPC, prepared evaluation workshops for entities that lacked organizational arrangements for evaluation. Finally, the Division also initiated the first steps towards introducing an evaluation knowledge management platform that would serve as a single access point for Secretariat entities that required resources and support on evaluation.

Mr. Chair, distinguished delegates,

While the onset of the pandemic coincided with an initial reduction in reports of misconduct to OIOS, the upward trend in the number of reports received that has been observed over the preceding years continued during this period, with 675 non-peacekeeping matters reported to the Investigations Division. Excluding matters related to peace operations, the Division issued 98 investigation reports and closure notices and 13 advisory reports.

The timeliness of investigations remained a challenge, however, primarily owing to the impact of the pandemic on the investigation process (including the ability to conduct interviews and gather other evidence), which was further exacerbated by increased vacancies resulting from liquidity measures. At the end of the reporting period, investigations were taking an average of 11.7 months to be completed (an increase of around two months compared with pre-pandemic timelines). Sexual harassment investigations—a continued priority for the Division—were taking an average of 10.1 months to complete. The Office has commenced work to engage independent experts to undertake an external quality assessment review of the Division to ensure that the most efficient and effective investigations practices are in place and to identify opportunities for further improvements.

Mr. Chair, distinguished delegates,

OIOS received effective cooperation from management and staff in entities covered by OIOS oversight activities during the reporting period. There were no inappropriate limitations of scope that impeded the work or independence of OIOS. The Independent Audit Advisory Committee, and the UNHCR and UNJSPF audit committees, continued to provide guidance and best practices that helped strengthen the OIOS results. OIOS also closely coordinated its activities with the Board of Auditors and the Joint Inspection Unit to enhance synergies and efficiencies in the discharge of respective mandates.

In conclusion, on behalf of all of us in OIOS, I would like to thank Secretariat management and staff for their valuable cooperation in our oversight work, and for their collegiality. I would also like to express appreciation to all Member States for your invaluable support. I look forward to the dialogue that this session brings and welcome your questions.