

**Activities of the Office of Internal Oversight Services  
on non-peace operations for the period from  
1 July 2021 to 30 June 2022**

**A/77/278 (Part I) and Addendum**

Statement to the Fifth Committee by the  
**Assistant Secretary-General for  
Internal Oversight Services**

**Ben Swanson**

**5 October 2022**

Mr. Chairman, distinguished Members of the Fifth Committee,

I am pleased to introduce the report [A/77/278 \(Part I\)](#) and its [Addendum](#) on the non-peace operations activities of OIOS for the period from 1 July 2021 to 30 June 2022.

OIOS issued 241 oversight reports relating to non-peace operations, including 16 reports to the General Assembly. These reports included 514 recommendations to improve risk management, governance and operations, of which one was classified as critical. The addendum to the present report provides an analysis of implementation of OIOS recommendations. During the period, we issued almost 30 per cent more reports and 23 per cent more recommendations than last year, reflecting our continued adjustment to and recovery from the impact of the COVID-19 pandemic.

Mr. Chairman, distinguished delegates,

OIOS aligns its internal oversight activities with the enterprise risk management frameworks of the Secretariat and other entities, developing a risk-based workplan that focuses on areas of higher risk to the Organization's strategic management, governance and operations. During the report period, the Office prioritized the following areas: implementation of reforms; procurement and supply chain; missions in transition; and organizational culture, including addressing the risk of misconduct, such as sexual misconduct and retaliation, through investigations.

A total of 776 recommendations were closed during the period. After taking into account the new recommendations OIOS issued, a total of 1043 remained open as at 30 June 2022. Of these, almost half had been open for less than 12 months, and around a quarter open for between 12 and 24 months. The remaining 281 recommendations had been open for more than 24 months. OIOS continues to engage with management to assess the implementation progress of those recommendations that have been open for more than 24 months or that are long overdue (that is, have missed their target dates by more than 12 months), and to agree on additional steps to ensure their implementation. These efforts aim to ensure that our 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. Long-term trends show that more than 90 per cent of OIOS recommendations are eventually implemented.

In categorizing the criticality of recommendations that we issue, OIOS uses the scoring criteria now defined within the enterprise risk management framework of the Secretariat for the measurement of impact, likelihood and level of control effectiveness in mitigating risk. The goal is to facilitate the use by the Secretariat (and other organizations) of OIOS recommendations in classifying and responding to risks identified during OIOS oversight work. During the reporting period, OIOS issued one critical recommendation, which related to financial management and banking services, and DMSPC management is taking steps to implement it. There are no other unimplemented critical OIOS recommendations.

Mr. Chairman, distinguished delegates,

Allow me now to briefly highlight some of the trends and challenges regarding internal oversight, as well as results, within each of the three OIOS Divisions.

The Internal Audit Division continued to ensure that its activities remained directed towards those areas of highest risk and with the potential to add the most value, and has increased the integration of its risk-based planning processes with the Organization's maturing enterprise risk management framework. For example, to ensure a comprehensive approach to procurement related risks, the Division initiated the development of a procurement audit strategy, focusing on high-risk

commodities and contracts, procurement-related fraud risks and cross-cutting procurement management issues—all of which was based on an in-depth analysis of Secretariat procurement data, as well as insights arising from OIOS investigations of procurement fraud.

The Division issued 513 audit recommendations, 366 of which were to entities not related to peace operations. Almost half of these recommendations were issued with a view to improving programme management, including the planning, budgeting, implementation, and monitoring and evaluation of programmatic activities and projects. Other areas of frequent focus included information technology, data management, and financial management. Consistent with our strategy to support the management reforms, OIOS continued to issue a high number of recommendations aimed at strengthening the second line of defence through improvements to risk management, strategic planning, and performance management.

The Inspection and Evaluation Division continued to apply its new approach to evaluating the outcomes achieved by subprogrammes, prioritizing during the period those under the sustainable development pillar, completing evaluations of subprogrammes within four Regional Economic Commissions. The Division also completed eight mandated triennial reviews of the implementation of recommendations emanating from OIOS evaluations conducted in 2019. Overall, these reviews assessed that 39 of 41 recommendations (95 per cent) had been implemented, with the remaining two in-progress.

The Division also continued to collaborate with DMSPC to provide strategic evaluation support to the Secretariat, including: familiarization workshops, consultations and advice to entities on implementation of the new administrative instruction on evaluation; the development and launch of an online OIOS evaluation knowledge management platform; and contributing to the development of a United Nations System Staff College training course on evaluation. The additional resources provided to the Division during the period will allow OIOS to continue to strengthen Secretariat evaluation capacity. This will facilitate the greater use by programme managers of evaluation results to inform programme planning, and will increase learning and accountability of departments and offices towards achieving the planned outcomes of their programmes of work.

On investigations, 632 non-peacekeeping matters were reported to OIOS during the period, with 147 of these assigned for investigation by the Investigations Division and 71 remaining under review. The Division issued 136 investigation reports and closure notices and 20 advisory reports, a significant increase over the previous year. The impact of the pandemic was still evident at the end of the reporting period, with investigations taking an average of 12.0 months to be completed—a reversal of the pre-pandemic trend towards faster average completion times. However, the gradual phasing out of restrictions related to the pandemic resulted in more interviews and evidence gathering being conducted in person, and average investigation completion times have now fallen below 12 months and continue to decrease. Encouragingly, there was also a reduction of around one month in the duration of sexual harassment investigations, which continue to be prioritized and which, at the end of the reporting period, were taking an average of 9.3 months to be completed.

The independent experts will shortly finalize the report of their external quality assessment review of the Investigations Division. Once completed, the report will be shared with the Independent Audit Advisory Committee. OIOS will commence, by the end of this year, a similar review of the Internal Audit Division, to be followed by a review of the Inspection and Evaluation Division, and the Office as a whole. These reviews aim to help inform the Assembly's review of the Office's functions and procedures that has been scheduled for the seventy-ninth session in 2024.

Mr. Chair, distinguished delegates,

OIOS received effective cooperation during the period. There were no inappropriate limitations of scope that impeded the work or independence of OIOS. The IAAC, and the UNHCR and UNJSPF audit committees, continued to provide guidance and best practices that helped strengthen OIOS results. OIOS also closely coordinated its activities with the Board of Auditors and the JIU 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.