



General Assembly

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Sixty-first session
Agenda item 116

Resolution adopted by the General Assembly

[on the report of the Fifth Committee (A/61/667/Add.1)]

61/265. Audit and investigative reviews of the tsunami relief operations conducted by the United Nations Secretariat, funds and programmes and the specialized agencies

The General Assembly,

Recalling its resolutions 48/218 B of 29 July 1994, 54/244 of 23 December 1999 and 59/272 of 23 December 2004,

Recalling also its resolutions 56/246 of 24 December 2001, 57/287 A and B of 20 December 2002, 58/101 B of 9 December 2003, 59/270 of 23 December 2004 and 60/259 of 8 May 2006,

Reaffirming its resolution 61/245 of 22 December 2006,

Having considered the report of the Office of Internal Oversight Services on the audit and investigative reviews of the tsunami relief operations conducted by the United Nations Secretariat, funds and programmes and specialized agencies,¹

1. *Notes* the efforts of the Office of Internal Oversight Services to coordinate a consolidated report as requested by the General Assembly in its resolution 60/259;

2. *Takes note* of the oversight activities of the Office of Internal Oversight Services with regard to the Office for the Coordination of Humanitarian Affairs in Indonesia, the Office of the United Nations High Commissioner for Refugees in Indonesia and the Office of the United Nations High Commissioner for Refugees in Sri Lanka, and notes with appreciation that most of the recommendations made by the Office of Internal Oversight Services regarding the operations of those offices have been implemented;

3. *Recalls* paragraph 14 of its resolution 60/259, and, regretting the lack of cooperation with the Office of Internal Oversight Services in the preparation of the consolidated report on internal audits and investigative reviews of the tsunami relief operation, as requested in its resolution 60/259, again stresses the importance of full implementation of legislative decisions;

¹ A/61/669.

4. *Recalls also* paragraph 2 of its resolution 61/245, and decides to consider further the issue of cooperation and coordination between the United Nations funds and programmes and the specialized agencies, in particular relating to complex inter-agency programmes being implemented by a number of entities of the United Nations system;

5. *Recalls further* that the Board of Auditors conducted a horizontal review of the activities of the United Nations system in the aftermath of the tsunami, and looks forward to its consideration thereof at its sixty-second session.

*93rd plenary meeting
4 April 2007*