



# General Assembly

Distr.: General  
24 February 2011

Sixty-fifth session  
Agenda items 128 and 139

## Resolution adopted by the General Assembly on 24 December 2010

[on the report of the Fifth Committee (A/65/649)]

### 65/250. Report of the Office of Internal Oversight Services on its activities

*The General Assembly,*

#### I

#### Activities of the Office of Internal Oversight Services

*Recalling* its resolutions 48/218 B of 29 July 1994, 54/244 of 23 December 1999, 59/272 of 23 December 2004, 60/259 of 8 May 2006, 63/265 of 24 December 2008, 63/287 of 30 June 2009, 64/232 of 22 December 2009 and 64/263 of 29 March 2010,

*Having considered* the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2009 to 30 June 2010,<sup>1</sup>

1. *Reaffirms* its primary role in the consideration of and action taken on reports submitted to it;
2. *Also reaffirms* its oversight role and the role of the Fifth Committee in administrative and budgetary matters;
3. *Further reaffirms* the independence and the separate and distinct roles of the internal and external oversight mechanisms;
4. *Recalls* that the Office of Internal Oversight Services of the Secretariat shall exercise operational independence under the authority of the Secretary-General relating to the performance of its internal oversight functions, in accordance with the relevant resolutions;
5. *Encourages* the Office of Internal Oversight Services to enhance its analysis in future annual reports of general trends and strategic challenges regarding internal oversight in the United Nations;

\* Reissued for technical reasons on 15 March 2011.

<sup>1</sup> A/65/271 (Part I) and Corr.1 and Add.1 and Add.1/Corr.1.



6. *Encourages* United Nations internal and external oversight bodies to further enhance the level of cooperation with one another, such as through joint work planning sessions, without prejudice to the independence of each;

7. *Takes note* of the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2009 to 30 June 2010;<sup>1</sup>

8. *Requests* the Secretary-General to ensure that all relevant resolutions pertaining to the work of the Office of Internal Oversight Services are brought to the attention of the relevant managers;

9. *Also requests* the Secretary-General to ensure that all relevant resolutions, including resolutions of a cross-cutting nature, are brought to the attention of relevant managers, and that the Office of Internal Oversight Services also takes those resolutions into account in the conduct of its activities;

10. *Encourages* the Office of Internal Oversight Services to continue its efforts aimed at enhancing its audit, investigation, inspection and evaluation functions;

11. *Notes with concern* the status of implementation of recommendations contained in the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2009 to 30 June 2010;

12. *Requests* the Secretary-General to implement outstanding and recurring accepted recommendations of the Office of Internal Oversight Services dealing with issues that are systemic in nature;

13. *Also requests* the Secretary-General to ensure the full implementation of the accepted recommendations of the Office of Internal Oversight Services, including those relating to cost avoidance, recovery of overpayments, efficiency gains and other improvements, in a prompt and timely manner and to provide detailed justifications in cases where recommendations of the Office are not accepted;

14. *Expresses concern* over the persistently high vacancy rates in the Office of Internal Oversight Services, in particular those at senior levels that could adversely affect the work of the Office;

15. *Reiterates its requests* to the Secretary-General to make every effort to fill vacancies in the Office of Internal Oversight Services as a matter of priority, in accordance with the relevant provisions governing recruitment in the United Nations;

16. *Notes* that two successive appointments of the Under-Secretary-General for Internal Oversight Services were made from the same regional group;

17. *Requests* the Secretary-General to ensure that future appointments of the Under-Secretary-General for Internal Oversight Services are made in full conformity with paragraph 5 (b) of resolution 48/218 B;

18. *Notes* the role of the Management Committee in monitoring closely the implementation of the recommendations of oversight bodies, and stresses the importance of follow-up with programme managers to ensure the full implementation of those recommendations in a prompt and timely manner;

19. *Requests* the Secretary-General to consider inviting the Office of Internal Oversight Services to participate as an observer during meetings of the Management Committee that address oversight matters;

## II

### Activities of the Independent Audit Advisory Committee

*Recalling* its resolution 61/275 of 29 June 2007,

*Having considered* the annual report of the Independent Audit Advisory Committee for the period from 1 August 2009 to 31 July 2010,<sup>2</sup>

1. *Notes with appreciation* the work of the Independent Audit Advisory Committee;
2. *Recalls* paragraph 5 of its resolution 61/275, and in that regard emphasizes the role of the Independent Audit Advisory Committee in ensuring the operational independence of the Office of Internal Oversight Services;
3. *Takes note* of sections II and III and annex I to the annual report of the Independent Audit Advisory Committee,<sup>2</sup> and requests the Secretary-General to ensure the full implementation of the recommendations contained therein, taking into account the provisions of its resolutions 48/218 B, 54/244, 59/272 and 64/263;
4. *Reaffirms* the terms of reference of the Independent Audit Advisory Committee, as contained in the annex to resolution 61/275;
5. *Stresses* that any modification of the terms of reference of the Independent Audit Advisory Committee remains solely the prerogative of the General Assembly;
6. *Decides* to review the terms of reference of the Independent Audit Advisory Committee at its seventieth session;
7. *Encourages* United Nations oversight bodies to continue sharing experience, knowledge, best practices and lessons learned with the Independent Audit Advisory Committee, in order for the Committee to better conduct its roles and responsibilities under its terms of reference, without prejudice to the respective mandates of United Nations oversight bodies;
8. *Encourages* the Independent Audit Advisory Committee to enhance its activities with respect to advising the General Assembly under its terms of reference;
9. *Decides* to revert to the issues and recommendations contained in annex III to the annual report of the Independent Audit Advisory Committee in the context of its consideration of the report requested in paragraph 33 of its resolution 64/259 of 29 March 2010, and in this regard invites the Committee to provide further advice on relevant issues under its terms of reference, as it deems necessary.

*73rd plenary meeting  
24 December 2010*

---

<sup>2</sup> A/65/329.