



# General Assembly

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**Seventy-eighth session**

Agenda items 132 and 143

**Review of the efficiency of the administrative and financial functioning of the United Nations****Report on the activities of the Office of Internal Oversight Services****Resolution adopted by the General Assembly on  
22 December 2023**

[on the report of the Fifth Committee (A/78/645, para. 6)]

**78/247. Report on the activities of the Office of Internal Oversight Services**

*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, 64/232 of 22 December 2009, 64/263 of 29 March 2010, 65/250 of 24 December 2010, 66/236 of 24 December 2011, 67/258 of 12 April 2013, 68/21 of 4 December 2013, 69/252 and 69/253 of 29 December 2014, 70/111 of 14 December 2015, 71/7 of 27 October 2016, 72/18 of 1 December 2017, 73/275 of 22 December 2018, 74/256 and 74/257 of 27 December 2019, 75/247 of 31 December 2020, 76/241 of 24 December 2021 and 77/259 of 30 December 2022,

Having considered the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2022 to 30 June 2023,<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;

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<sup>1</sup> A/78/301 (Part I) and A/78/301 (Part I)/Add.1.



4. *Recognizes* the important roles and operational independence of the oversight bodies, including the Office of Internal Oversight Services of the Secretariat, in contributing to improvements in the effectiveness, transparency and accountability of the Organization;
5. *Recalls* that the Office of Internal Oversight Services of the Secretariat shall exercise operational independence relating to the performance of its internal oversight functions, under the authority of the Secretary-General, in accordance with the relevant resolutions;
6. *Requests* the Secretary-General to ensure that the annual reports of the Office continue to include a brief description of any impairment of its independence;
7. *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;
8. *Takes note* of the report of the Office on its activities for the period from 1 July 2022 to 30 June 2023;
9. *Requests* the Secretary-General to ensure that all relevant resolutions pertaining to the work of the Office are brought to the attention of the relevant managers;
10. *Also requests* the Secretary-General to ensure that all relevant resolutions, including those of a cross-cutting nature, are brought to the attention of relevant managers and that the Office also takes those resolutions into account in the conduct of its activities;

## II

### Activities of the Independent Audit Advisory Committee

*Recalling* its resolutions [61/275](#) of 29 June 2007, [64/263](#), section II of its resolution [65/250](#), section II of its resolution [66/236](#), section II of its resolution [67/258](#), section II of its resolution [68/21](#), section II of its resolution [69/252](#), section II of its resolution [70/111](#), section II of its resolution [71/7](#), section II of its resolution [72/18](#), section II of its resolution [73/275](#), section II of its resolution [74/256](#), section II of its resolution [75/247](#), section II of its resolution [76/241](#), section II of its resolution [77/259](#) and its resolution [77/278](#) of 18 April 2023,

*Having considered* the report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2022 to 31 July 2023,<sup>2</sup>

1. *Notes with appreciation* the work of the Independent Audit Advisory Committee;
2. *Reaffirms* the terms of reference of the Committee, as contained in the annex to its resolution [61/275](#).

*50th (resumed) plenary meeting  
22 December 2023*

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<sup>2</sup> [A/78/286](#).