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Agenda items 134 and 145

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 30 December 2025

[on the report of the Fifth Committee ([A/80/568](#), para. 19)]

80/237. 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, [77/259](#) of 30 December 2022 and [78/247](#) of 22 December 2023,

Having considered the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2024 to 30 June 2025,¹

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;

¹ [A/80/332 \(Part I\)](#).



3. *Further reaffirms* the independence and the separate and distinct roles of the internal and external oversight mechanisms;

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. *Reaffirms* that the purpose of the Office is to assist the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization, with due regard to all mandates of the Office, which are equally relevant;

7. *Also reaffirms* the operational independence of the Office, stresses that its independence and objectivity are vital in ensuring that its internal oversight functions are carried out in a credible, factual and unbiased manner, and further reaffirms the authority of the Office to initiate, carry out and report on any action to fulfil its responsibilities within its mandate and with due regard to all relevant rules, policies and other procedures of the United Nations;

8. *Further reaffirms* that the Office, with respect to its inspection and evaluation functions, shall evaluate the efficiency and the effectiveness of the implementation of the programmes and the legislative mandates of the Organization, in accordance with resolutions of the General Assembly;

9. *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;

10. *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;

11. *Welcomes* continued coordination between the Office of Internal Oversight Services, the Board of Auditors and the Joint Inspection Unit, and notes that the distinct mandates and reporting lines of each oversight body shall not impede the distinct authority of each other;

12. *Takes note* of the report of the Office on its activities for the period from 1 July 2024 to 30 June 2025;

13. *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;

14. *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;

15. *Stresses* that the work of the Office shall continue to remain within its oversight mandate and shall complement, but not substitute, managerial responsibilities over human resources, ethics, workplace conduct or staff engagement policies;

16. *Emphasizes* the importance of the timely completion of the capping review of the Office, encourages the Office to continue drawing on lessons learned from both

the capping review and external quality assessments of its individual functions, and looks forward to feedback on the Office's engagement in any future evaluations to promote the transparency and accountability of the Office;

17. *Notes* the actions of the Office in addressing fraud and presumptive fraud, and urges the Office to further enhance investigations, reporting and follow-up so as to ensure accountability and transparency;

18. *Also notes* the efforts of the Office and its work with the Business Transformation and Accountability Division to enhance the use of evaluation in order to drive improvements in programme performance and mandate delivery and, if applicable, share good practices for achieving organizational results across the United Nations;

19. *Further notes* that there are accepted recommendations that are beyond their targeted date for implementation, also notes that administrative bureaucracy should not slow progress in this regard, and encourages the Office to continue to make recommendations more actionable and to work with the Organization, where appropriate, to ensure the long-term effectiveness and unselective and full implementation of the accepted recommendations;

20. *Notes* the increase in the Office's investigative case load, further notes the importance of the prioritization of cases that may lead to disciplinary action or financial recovery that pose institutional and reputational risk to the Organization, and requests the Office to include, within existing resources, a rubric regarding the prioritization of investigations in the context of its next report;

21. *Recalls* paragraphs 1 (c) and 2 of its resolution [59/272](#) and paragraph 4 of its resolution [54/244](#), and reaffirms that the Under-Secretary-General for Internal Oversight Services may make available to a requesting Member State original versions of the reports of the Office of Internal Oversight Services not submitted to the General Assembly and with consideration for the existing provisions related to confidentiality and due process, where appropriate;

22. *Welcomes* the continued efforts of the Office to implement multilingualism;

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](#) and section II of its resolution [77/259](#), its resolution [77/278](#) of 18 April 2023 and section II of its resolution [78/247](#),

Having considered the report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2024 to 31 July 2025,²

1. *Notes with appreciation* the work of the Independent Audit Advisory Committee;

2. *Reaffirms* the terms of reference of the Independent Audit Advisory Committee, as set out in the annex to its resolution [61/275](#), and the mandate of the Committee, as contained in its resolutions [60/248](#) of 23 December 2005 and [77/278](#),

² [A/80/309](#).

notes the distinct mandates of the Ethics Office, the Office of Internal Oversight Services and the Independent Audit Advisory Committee, and invites the entities to continue to avoid duplication and overlap in the implementation of their mandates;

3. *Recalls* paragraphs 63 and 68 of the report of the Independent Audit Advisory Committee, and requests the Secretary-General to continue to ensure that enterprise risk management and internal control frameworks remain tools under Secretariat authority and do not duplicate or substitute the oversight functions of the Office of Internal Oversight Services or the Committee;

4. *Requests* the Independent Audit Advisory Committee to enhance its future reports by identifying systemic issues and to consider including proposed timelines and benchmarks for the implementation of its recommendations.

*69th (resumed) plenary meeting
30 December 2025*
