

**Secretary-General's talking points on**  
**Guidelines on Disclosure of Oversight Reports to**  
**Member States, 28 April 2008**

1. **As you know, the issue of transparency has been on my agenda from the day I took office as Secretary General. I can see no better way for an Organization such as the UN to be accountable to its Member States than to be totally transparent in the way the Organization is run.**
  
2. **I have just issued a report on Accountability Architecture which integrates all the functions of the existing bodies such as the Ethics Office, the internal and external audit bodies and which clarifies the difference between compliance, integrity and performance. This report proposes to strengthen the tools to improve the internal control framework through three separate but related tools: audits (that evaluate compliance by Departments with rules and regulations), investigations (which is meant to address wrongdoing, fraud and corruption) and results based management, performance reports and senior managers compacts (to measure the results achieved by the Secretariat as a whole).**
  
3. **The 2005 World Summit brought governance and oversight to the forefront of management reform. Member States requested the Secretary-General to**

**ensure transparency and accountability within the system of the United Nations, including the specialized agencies.**

- 4. General Assembly last year established the Independent Audit Advisory Committee, which together with the strengthened internal and external oversight bodies underpins the Organization's accountability framework and improves transparency.**
- 5. To advance today's discussions, I requested OIOS to prepare a very preliminary draft on how we could extend our common approaches both to disclosure of information on internal audit reports, and to strengthen our investigative capacities. OIOS prepared a preliminary draft of Guidelines on the Disclosure of Audit Reports to Member States and I asked the CEB Secretariat to distribute this to all of you in advance. I am sure that there may be different perspectives on the approach in this paper.**
- 6. It is true that OIOS has disassociated itself from the UN-RIAS recommendations as it feels that the General Assembly resolution raises the standard for transparency to a higher level than what the CEB endorsed last October.**
- 7. In the case of the United Nations Secretariat the conditions for disclosure of internal oversight**

reports has been legislated by the General Assembly in their resolution 59/272. The resolution provides that original versions of oversight reports (prepared by OIOS) - this includes internal audit, evaluation, inspection and investigation reports - that are not submitted to the General Assembly are, upon request, made available to any Member State.

- 8 I fully understand that the Funds and Programmes have an internal audit capacity within their own accountability frameworks which responds to decisions taken by their respective Executive Boards regarding disclosure policies and which are separate from OIOS. But I also think that we lack a common investigative capacity in the UN to address wrong-doing, misconduct and even fraud and corruption. Member States are requesting the Secretary-General to prepare a comprehensive report on investigations which should be common between the Secretariat and Funds and Programmes.
- 9 I believe the UN System as a whole needs a consistent set of policies on transparency. In the case of investigations where due process rights of individuals are involved, we should be careful to protect individuals whose security and rights may be compromised.

10. **While I advocate transparency in all aspects of the Organization's work I would like to take up two issues in this informal meeting.**
  1. **First, to agree on a common approach for the disclosure of internal audit reports.**
  2. **Second, to establish a mechanism to support me in the preparation of the comprehensive report on investigations that Member States are requesting.**
11. **In relation to internal audits and building on the CEB endorsement of UN-RIAS (representatives of internal audit services of the UN and multi-lateral banks) recommendation on disclosure of internal audit reports to Member States in October 2007, I would like to go a step further and propose that internal audits be provided to any Member State upon request but with the understanding that confidentiality should be kept by the requesting Member State.**
12. **In the case of investigations, we need to ensure that the UN System, including Funds and Programmes, takes all preventive and corrective actions to combat misconduct, fraud and corruption.**
13. **With the above understanding I will provide you with a revised version next week, after listening to your views today so that we can agree on common**

**guidelines for the disclosure of internal oversight reports as set out for the UN Secretariat in General Assembly resolution 59/272 by May. I will also establish a task force to prepare the draft comprehensive report on investigations. I would request that you nominate a representative to the task force so that we can submit a common proposal to the General Assembly by June.**