

Office of Internal Oversight Services

Terms of Reference

Final Capping Review of the Office of Internal Oversight Services

September 2024

A. Background

1. OIOS was established pursuant to United Nations General Assembly [resolution 48/218 B](#) of 29 July 1994. The purpose of the Office is to assist the Secretary-General in fulfilling his internal oversight responsibilities through the exercise of internal audit, inspection and evaluation, and investigations.
2. The Under-Secretary-General is responsible for all the activities of the Office of Internal Oversight Services, as well as its administration. The Under-Secretary-General also: advises the Secretary-General and senior management of the Organization on oversight issues; represents the Office before the legislative organs and their subsidiary bodies; oversees the implementation of the internal strategic organizational plans and goals; ensures cooperation and synergies between the different internal oversight functions, including joint reviews when appropriate; oversees the preparation of the medium-term plan and biennial budgets of the Office; and ensures coordination of the Office's work programme with the activities of the Board of Auditors and the Joint Inspection Unit.
3. In its founding resolution establishing OIOS, the General Assembly decided to include what would become a regular five-yearly review of the implementation of the resolution. The next such evaluation and review of "the functions and reporting procedures of the Office, and any other matter it deems appropriate" is scheduled for the General Assembly's 79th session that began in September 2024 (see resolution [74/257](#)).

B. Independent quality assessments of OIOS functions

4. The Office is divided into three Divisions that are responsible for the performance of the key mandated internal audit, inspection and evaluation, and investigation functions. Each Division is headed by a Director who is accountable to the Under-Secretary-General for Internal Oversight Services.
5. In anticipation of the five-yearly mandate review by the General Assembly, OIOS commissioned independent external quality assessments of each of the three main OIOS functions. The aim of these assessments was to provide an independent view of whether the OIOS internal oversight functions are working in the manner expected, efficiently and effectively, and in accordance with the OIOS mandate, United Nations regulatory framework and applicable professional standards.
6. It was originally intended that these reviews would be conducted concurrently and would be finalized before the General Assembly's mandate review. However, in its resolution [75/252](#), the General Assembly endorsed the recommendations of the Advisory Committee on Administrative and Budgetary Questions ([A/75/7](#) and A/75/7/Corr.1, para. IX.10) that these quality assessments be undertaken in sequence, rather than concurrently. The review of the investigations function was completed in 2022, and of the

internal audit function in 2024.¹ The review of the inspection and evaluation function is expected to be completed by the end of October 2024.

7. In addition to these three functional quality assessments, it is also intended that a final capping report will be prepared to inform a report of the Secretary-General to the General Assembly outlining proposed actions on further improving the overall governance and functioning of the Office, as well as providing information on key internal structure and process changes already taken by OIOS in response to the independent external reviews of the three OIOS functions (see [79/286](#)). This is also consistent with previous recommendations of the Independent Audit Advisory Committee, endorsed by the Advisory Committee on Administrative and Budgetary Questions, calling for a “holistic” review of “OIOS as a whole and the working relationship across the OIOS divisions”.²

c. Objective and scope of the assessment

8. The objective is to assess the overall internal governance and functioning of OIOS, including to identify opportunities to enhance the management of OIOS resources and reporting on the implementation of its programme of work, including the results of the three functional assessments. In addition, the scope should include observations about the near-term workload and demands in relation to the budgetary resources available to OIOS.

9. Although not exhaustive, the scope may include an examination of opportunities to improve and comparisons with other independent oversight offices in the following areas:

- (a) establishment and achievement of OIOS strategic priorities and their alignment with Secretariat priorities;
- (b) collaboration and synergy among OIOS Divisions, including decision-making processes;
- (c) management of human and financial resources, including human resource planning, staff culture, and vacancy management;
- (d) mandated and ad hoc OIOS reporting;
- (e) systems contributing to preserving independence and objectivity;
- (f) participation in and contribution to key Secretariat governance mechanisms;
- (g) relationship with other offices with complementary responsibilities for oversight, accountability, and internal justice (including the Department of Management Strategy, Policy and Compliance, and the Ethics Office);
- (h) examination of systems for monitoring professional practices, including ensuring quality, compliance with accepted standards and internal policies and procedures, and staff training and development; and
- (i) cooperation with other oversight bodies such as the Board of Auditors and the Joint Inspection Unit.

10. While the external assessment team will consult with relevant stakeholders and seek information and feedback from them, including on perceptions of OIOS, it will conduct its assessment independently and impartially.

¹ The recommendations arising from the two reviews, and OIOS progress in implementing them, were reported in the 2022–23 and 2023–24 OIOS Annual Reports, respectively.

² See paragraphs IX.11 of ACABQ Report [A/75/7](#), endorsing IAAC Report [A/70/284](#), and most recently paras 31–39 of IAAC Report [A/79/310](#).

D. Independent Assessment Team

11. The Under-Secretary-General for Internal Oversight Services is responsible for selecting and appointing an independent assessment team, to be comprised of two or more qualified individuals who have significant experience and recognized credentials in the professional practice of internal oversight or governance, particular in the context of the United Nations. Due regard will be paid to gender and geographic diversity in selecting the independent assessment team.
12. The independent assessment team will not include current OIOS staff or staff having separated from OIOS within the last three years, nor individuals who have an actual or potential conflict of interest. The members of the independent assessment team will be subject to confidentiality agreements and conflict of interest declarations.
13. The Under-Secretary-General may appoint one of the members of the independent assessment team to lead and coordinate the assessment team's work.

E. Confidentiality of information

14. Appropriate measures will be taken to ensure that sensitive information is not disclosed. Such measures include storing electronic information obtained or electronic records created during the course of the assessment in a secure manner to avoid unauthorized access to such data.
15. The identity of individuals interviewed as part of the independent assessment will not be disclosed without their consent.
16. The independent assessment team will return or will destroy all materials received during the assessment and all copies of the report.

F. Report

17. Prior to finalizing its report, the independent assessment team will share a draft report with and invite feedback from the Under-Secretary-General for Internal Oversight Services. While the independent assessment team will finalize its findings and conclusions independently, it will take into account the feedback provided, including the need to remove information that may have the result of identifying, either directly or indirectly, sensitive information.
18. The independent assessment team will finalize and submit its report to the Under-Secretary-General for Internal Oversight Services.
19. The report will include an executive summary that may be shared publicly.
20. The Under-Secretary-General for Internal Oversight Services will share with the Secretary-General and the Independent Audit Advisory Committee the final capping report, together with the action plan prepared by OIOS to address the recommendations made by the independent assessment team. The OIOS action plan will include a timeline for the implementation of the recommendations made by the independent assessment team.

G. Timing

21. The independent assessment, including the issuance of the report, should be completed by 30 June 2025.
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