

Resolution C.77(106)  
adopted on 27 June 2011  
POLICY ON THE DISCLOSURE OF INTERNAL AUDIT REPORTS  
TO MEMBER STATES

**ANNEX**

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THE COUNCIL,

RECALLING the decision, at its eighty-ninth session, on the approval of additional terms of reference governing Internal Oversight, as reflected in paragraph 22.1 of document C 89/D,

RECALLING FURTHER that Internal Oversight Services (IOS) assists the Secretary-General in the implementation of financial regulation 10.1,

NOTING the Comprehensive Review of Governance and Oversight in the UN Secretariat, Funds and Programmes and Specialized Agencies (A/63/883/Add.1) and the desirability to further enhance transparency in the use of the Organization's resources by providing Member States with access to internal audit reports under certain conditions,

HAVING CONSIDERED the proposal of the Secretary-General in document C 106/4/1, which sets out a policy and conditions for the release of internal audit reports to Member States on request,

1. APPROVES the Policy on the disclosure of internal audit reports to Member States, set out in the annex to the present resolution;
2. REQUESTS the Secretary-General to monitor the application of the Policy and to inform the Council, as and when necessary, of any difficulties encountered or improvement that may be needed to ensure that the benefits to be accrued from the work of IOS remains at the forefront of this Policy.

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### **POLICY ON THE DISCLOSURE OF INTERNAL AUDIT REPORTS TO MEMBER STATES**

#### **Background**

1 In 2002, representatives of internal audit service of the UN system and multilateral financial institutions (RIAS) agreed to follow the standards and code of ethics contained in the Professional Practices Framework of the Institute of Internal Auditors (IIA). The disclosure of internal audit reports to representatives of Member States is not incompatible with the IIA standards.

2 In the Comprehensive Review of Governance and Oversight in the UN Secretariat, Funds and Programmes and Specialized Agencies (A/63/883/Add.1), it was recommended that internal audit reports be made available to Member States upon request. The UN Office of Internal Oversight (OIOS) has stated that, in the interest of transparency, the whole UN system should, as a minimum, apply the standard set by the General Assembly (A/RES/59/272), namely that any Member State may, on request, have access to any OIOS report that is not issued as a General Assembly report.

3 Disclosure of internal audit reports to Member States is subject to specific criteria, conditions and procedures defined in this policy, which is consistent with the IIA professional guidance, and with legal or statutory requirements. This policy aims to bring the Organization in line with the provisions applied elsewhere in the UN system.

#### **Application Procedures**

4 Requests for access to internal audit reports are to be made in writing to the Head of Internal Oversight (IOS) by an authorized representative of a Member State, and should be specific as to the internal audit report, the reason and purpose for the request. The request should include a statement that the criteria, conditions and procedures provided for in the policy will be adhered to and the confidentiality or privacy requirements will be respected.

5 The Head, IOS, will review the report concerned to assess the potential risk to the Organization and determine whether it is suitable for dissemination outside the Organization, i.e. it does not contain information deemed particularly sensitive that relates to third parties or a Member State, government or administration; or could compromise pending action; or where its release might lead to legal complications or impinge on the safety, security or privacy of any individual. In such cases, in respect of findings in the report related to specific Member States or the Governments of those States, the Head, IOS shall inform them accordingly and provide them with an opportunity to review the report and make comments. In respect of individuals, the Head, IOS, in consultation with Human Resource Services and Legal Office, may at his/her discretion, abbreviate, edit or amend the report or, in exceptional circumstances, withhold the report, giving reasons for so doing. Only final reports of completed audits will be released and they will include management comments thereon.

6 When satisfied that the report may be released for review by a Member State or where a Member State wishes to review a report requested for release, the Head, IOS, will make the report available on a voluntary basis without prejudice to the privileges and immunities of the Organization. The report will only be made available for reading at the office of the Head, IOS, and no copies of the report, or any part thereof, irrespective of the utilized media, process or means shall be made. During the reading of the report concerned, Member States may also put questions to the Head, IOS, as needed.

7 Information on the number of requests to make internal audit reports available; the outcomes of those requests; the number of internal audit reports disclosed and their titles; and confirmation of adherence to the principle of confidentiality for audit information disclosed in accordance with these procedures should be made available to the external auditors.

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