



Office of Internal Oversight Services

## INTERNAL AUDIT DIVISION

# AUDIT REPORT

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Audit of the support provided to the  
Office of the President of the General  
Assembly

Current arrangements for support of the Office of  
the President of the General Assembly need to be  
clarified, including the source of funding

13 August 2010

Assignment No. AH2009/550/01

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United Nations  Nations Unies

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

OFFICE OF INTERNAL OVERSIGHT SERVICES · BUREAU DES SERVICES DE CONTRÔLE INTERNE  
INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE

TO: Mr. Shaaban Muhammad Shaaban, Under-Secretary-  
A: General  
Department for General Assembly and Conference  
Management

DATE: 13 August 2010

Ms. Angela Kane, Under-Secretary-General  
Department of Management

Mr. Jamal Benomar, Chef de Cabinet  
Office of the President of the General Assembly

REFERENCE: IAD: 10-

00724

FROM: Fatoumata Ndiaye, Director  
DE: Internal Audit Division, OIOS

*Fatoumata*

SUBJECT: **Assignment No. AH2009/550/01 – Audit of the support provided to the Office of the President of  
OBJET: the General Assembly**

1. I am pleased to present the report on the above-mentioned audit.
2. Based on your comments, we are pleased to inform you that we will close recommendations 3 and 4 in the OIOS recommendations database as indicated in Annex 1. In order for us to close the remaining recommendations, we request that you provide us with the additional information as discussed in the text of the report and also summarized in Annex 1.
3. The Department for General Assembly and Conference Management (DGACM) indicated that it did not accept recommendation 6. In OIOS's opinion however, this recommendation seeks to address significant risk areas. We are therefore reiterating it and requesting that DGACM reconsider its initial response based on the additional information provided in the report.
4. Please note that OIOS will report on the progress made to implement its recommendations in its annual report to the General Assembly and semi-annual report to the Secretary-General.

cc: Mr. Jun Yamazaki, Controller, Office of Programme Planning, Budget and Accounts  
Ms. Catherine Pollard, Assistant Secretary-General, Office of Human Resources  
Management  
Mr. Swatantra Goolsarran, Executive Secretary, United Nations Board of Auditors  
Ms. Susanne Frueh, Executive Secretary, Joint Inspection Unit  
Mr. Moses Bamuwamye, Chief, Oversight Support Unit, Department of Management  
Mr. Byung-Kun Min, Special Assistant to the USG-OIOS  
Mr. Gurbur Kumar, Deputy Director, Internal Audit Division, OIOS

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## INTERNAL AUDIT DIVISION

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### FUNCTION

*“The Office shall, in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations examine, review and appraise the use of financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates, ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies, undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates, and monitor the effectiveness of the systems of internal control of the Organization” (General Assembly Resolution 48/218 B).*

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## EXECUTIVE SUMMARY

### Audit of the support provided to the Office of the President of the General Assembly

OIOS conducted an audit of the support provided to the Office of the President of the General Assembly (OPGA). The overall objective of the audit was to determine the effectiveness and efficiency of the support provided by the Secretariat to the Presidents of the General Assembly (PGAs). The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

The audit found that:

Some PGAs had supplemented their office's budgetary appropriations via direct agreements with Member States. However, the PGAs are under no obligation to report such supplementary funds. The lack of transparency concerning such funds may pose a reputational risk for the Organization.

OPGA Cabinet members may be funded through the regular budget or through supplementary funds. OPGA Cabinet members funded through the regular budget should be recruited in accordance with the UN Staff Regulations and Rules (UNSR) but this was not always done. In addition, OPGA Cabinet members funded through supplementary funds are not subject to the UNSR, which may create a conflict.

The allegations of improprieties in the recruitment of the OPGA Cabinet members in the sixty-third and sixty-fourth sessions of the General Assembly were unfounded because the relevant parties were not UN staff members and thus not subject to the UNSR. Nevertheless, the surrounding controversy may pose a reputational risk for the Organization.

Various technical, logistical, protocol and financial support services provided by the Secretariat to the OPGA need to be clarified and current arrangements for support of the OPGA reviewed.

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## I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the support provided to the Office of the President of the General Assembly (OPGA). The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

2. The General Assembly is one of the UN's six principal organs, and it is the "chief deliberative, policy-making and representative organ of the United Nations," according to the Charter. It comprises all 192 Member States and serves as a forum for intergovernmental discussion and negotiation on all of the international issues covered by the Charter. Its official four-month agenda is presided over by the President of the General Assembly (PGA), who also oversees any remaining issues to be dealt with in the remainder of the session. The powers of the President are set out in the Rules of Procedure of the General Assembly (Rules 35-37).

3. In the discharging of his/her responsibilities the President is supported by the OPGA, which undertakes the day-to-day coordinating and support functions. Starting with the fifty-second session of the General Assembly in 1997, the administrative responsibility for the OPGA was assigned to the Department for General Assembly and Conference Management (DGACM).

4. The fast-paced environment of the General Assembly and its increasing workload have been reflected in successive resolutions, which have referred to the role of the OPGA and the importance of providing adequate resources for its work. The backstopping support provided by DGCAM was revisited in 2005, in the context of the General Assembly's decisions to strengthen the role and leadership of the President, and was translated into augmenting the resources available to the OPGA. However, the direct budgetary allocations to the OPGA have remained unchanged since 1998, except adjusted for inflation.

5. *DGACM noted that aside from the approximately \$287,000 given to each session, additional support is provided, which results in major financial resources including three additional posts on an annual basis – D-2, D-1 and a general service other level (GSOL) and two professional posts from within existing resources of DGACM (P-4 and P-3) as per General Assembly resolution 58/126 of 19 December 2003; and two further additional posts on an annual basis of D-2 and P-5 as per General Assembly resolution 59/313 of 12 September 2005.*

6. *In addition, from within existing resources of DGACM, the following are provided: (i) in accordance with paragraph 3(d) of [General Assembly resolution] 59/313, through its Office of Protocol and Liaison Services, the provision of proper protocol services at Headquarters and at other duty stations on an as-needed basis; (ii) two full-time support staff to the OPGA (GSOL); (iii) two staff, 1 P-4 and 1 P-3 assigned to the OPGA in addition to their duties in DGACM; (iv) for all non-English presidencies, on a full-time basis during the regular session and on an as-needed basis outside of the regular session, two translators (professional category) and two text processors (GSOL); and (v)*

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*administrative, financial and general administration support from the Executive Office (EO). The support workload in the EO has increased exponentially in direct proportion to the increased activity undertaken by the OPGA, with the EO covering the entire gamut of services related to human resources, trust fund set up and monitoring, travel, hospitality, and other activities both for the OPGA and for funded participants for each thematic debate and other high-level meetings. This involves both the processing of travel authorizations for participants and also co-ordination, monitoring and reporting work with the Budget and Treasury departments.*

7. *The financial cost of the provision of the above-mentioned personnel to the OPGA, as well as DGACM's own staff assigned both on a full and as-needed basis to the OPGA, along with the budgetary allocations given to the OPGA to cover other official expenses, such as travel, hospitality, etc., has grown exponentially since the 52<sup>nd</sup> session in 1997 when DGACM first assumed administrative responsibility for that office.*

8. By its resolution 62/276, the General Assembly decided to establish, at its sixty-third session, an ad hoc working group on the revitalization of the General Assembly. The provisions related to the financial, logistical and technical support are dealt with under Cluster III of the ad hoc working group. Furthermore, pursuant to paragraph 5 of resolution 63/309 of 14 September 2009, the General Assembly noted "the importance of strengthening the institutional memory of the Office of the President of the General Assembly", and invited the President of sixty-fourth session to submit his views to the Ad Hoc Working Group at the sixty-fourth session for its consideration.

9. Comments made by DGACM and DM are shown in *italics*.

## II. AUDIT OBJECTIVES

10. The main objective of the audit was to determine the effectiveness and efficiency of the support provided by the Secretariat to the Presidents of the General Assembly.

## III. AUDIT SCOPE AND METHODOLOGY

11. The audit focused on the review of the current arrangements for support for the OPGA, including the transparency of the related financial and human resources management practices. The review also examined the allocation of responsibilities among the OPGA, DGACM and DM in respect of the financial and human resources processes.

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## IV. AUDIT FINDINGS AND RECOMMENDATIONS

### A. Budgetary processes for the OPGA

#### Overall authority and accountability

12. Effective from 1998, the General Assembly approved an amount of \$250,000 per annum, to be adjusted for inflation, to cover the costs of official travel, official hospitality, miscellaneous staff expenditures (e.g. temporary assistance, compensatory time off, overtime, etc.) and other expenditures, if applicable (e.g. phone charges, newspaper subscriptions, etc.). The decision is contained in the General Assembly's resolution 52/220 of 22 December 1997, and the related details are included in the "Proposed programme budget for the biennium 1998-1999" (A/52/303, section 1B, paragraph 11).

13. The General Assembly, in its resolution 53/214 of 18 December 1998, decided that the PGA, consistent with the approved programme budget, should have full authority to use the funds provided in the budget for the Office, including hospitality, travel and any other expenditures required to carry out its official responsibilities.

14. For the biennium 2010-2011, the budgetary requirements are as follows: (i) \$611,800 through direct appropriation; and (ii) \$2,003,700 as backstopping support provided by DGACM. The provision of \$611,800 relates to resources to be allocated, in line with General Assembly resolution 54/249 of 23 December 1999, for the exclusive use and at the discretion of the PGA at its resumed sixty-fourth session (\$204,200), its sixty-fifth regular and resumed sessions (\$305,300), and its sixty-sixth regular session (\$102,300). The financial resources of the OPGA have also been complemented by external contributions made through direct agreements with Member States.

15. To assist each incoming PGA, DGACM, in consultation with the Department of Management (DM) and the Department of Safety and Security (DSS), prepares a document entitled "Support provided to the Office of the President of the General Assembly" that provides a framework of guidelines for the expenditure of funds allocated to the OPGA in accordance with General Assembly resolution 53/214 of 18 December 1998 and the UN Financial Regulations and Rules, particularly in view of the need to maintain accountability for funds.

16. While the OPGA uses the services of various departments throughout the UN, the administrative responsibility for its budget is assigned to DGACM. Nevertheless, Section 1 of the programme budget falls outside the purview of DGACM. Because of the lack of full access to Section 1, DGACM's ability to timely monitor the OPGA's financial

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activity in the UN Integrated Management Information System (IMIS) is hampered since it must rely on information that has to be provided by the Office of Programme Planning, Budget and Accounts (OPPBA).

17. Prior to the establishment of DGACM in 1997 in terms of ST/SGB/1997/6, the budget-related administrative responsibilities for the OPGA were handled by the Conference Services Cluster of the Executive Office of the then Department of Administration. The audit found that since 1997, the OPGA's account structure in IMIS, such as the organizational unit and programme code, remained unchanged. The Controller's Office, which is part of OPPBA, indicated that this was an oversight, and that the OPGA's account structure in IMIS will be changed in the biennium 2010-2011 to reflect DGACM's assigned responsibility for administering OPGA's budget.

### **Recommendation 1**

**(1) The Office of the Controller should ensure that the OPGA's account structure in IMIS, such as organizational unit and programme code, reflects DGACM's assigned responsibility for administering the budget.**

18. *DM-OPPBA agreed with the recommendation and is in the process of implementing it. There are four accounts under the regular budget that relate to the operations of OPGA. The account structure for two of the accounts in IMIS has already been corrected and assigned to DGACM. With regard to the remaining two accounts, the process for correcting the account structure is in progress and is expected to be completed by end of June 2010 as it involves other offices that have to take temporary action on expenditures already incurred against the existing accounts to then enable PPBD to rectify them. OIOS was not provided documentation indicating that the remaining two accounts were assigned to DGACM as of the report date. Recommendation 1 remains open pending receipt of documentation indicating that the remaining two accounts are assigned to DGACM.*

### Allocation of budgetary requirements within the biennium programme budget

19. In line with the UNFRR, at the end of a biennium, i.e. as of 31 December of the second year of a programme budget biennium, unspent resources are forfeited. At the end of the biennium 2006-2007, the sixty-second session, the OPGA forfeited a balance of over \$21,000. For the biennium 2008-2009 account, the audit found that there were no balances left in respect of the sixty-fourth session.

20. Due to the time gaps between the biennial budgetary cycles that follow a calendar year, and the yearly presidency of the General Assembly that usually has a mid-September cut-off date, the approved biennial programme budget contains appropriations overlapping three

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presidencies of the General Assembly. For example, the 2008-2009 biennium budgetary provision of \$579,500 relates to resources allocated for the exclusive use and at the discretion of the Presidents at the resumed sixty-second session (\$192,700, or 33 per cent), the sixty-third regular and resumed sessions (\$289,600, or 50 per cent) and the sixty-fourth regular session (\$97,200, or 17 per cent). Similarly, the 2010-2011 biennium provision of \$611,800 relates to the resumed sixty-fourth session (\$204,200, or 33 per cent), the sixty-fifth regular and resumed sessions (\$305,300, or 50 per cent), and the sixty-sixth regular session (\$102,300, or 17 per cent). Consequently, the budgetary appropriations for the sixty-second and sixty-fourth sessions are split between appropriations for two biennia.

21. Due to the plenary meetings of the General Assembly from September to December at the UN Headquarters, requests for expenditures from the funds allocated to the OPGA are at a minimum during this period. The OPGA expends most of its allocated funds during the period from January to September. This instance is not applicable in the case of the President who serves over the first and second year of the biennium, where the funds are automatically carried over and are available in the second year of the biennium.

22. As part of its audit procedures, OIOS reviewed the allotment advices in respect of the sixty-second and sixty-third sessions, including the requests for reclassification of funds, and reconciled them to the expenditure summaries. It should be noted that the allotment advices provided by the Controller's Office adhere to the following pattern: an initial allotment authorizes commitments of up to 10 per cent of the anticipated appropriations for the year, followed by an allotment authorizing expenditures in the first year of the biennium; for the second year of the biennium, one allotment, usually an advance allotment, authorizes expenditures for a few months, while a final allotment authorizes expenditures for the balance of the biennium.

23. Consequently, the allocations follow a predictable pattern, and the budgetary requirements are allocated between the regular and the resumed sessions, under the assumption that expenditures are evenly incurred throughout the year. However, the OPGA expends most of its funds during the period from January to September of the year.

24. OIOS was of the opinion that a different budget allocation percentage between the regular and the resumed General Assembly sessions would better reflect the pattern of expenditures throughout the year and prevent forfeitures of unspent funds. Since the OPGA expends most of its allocated funds from January through September, it appears practical to allocate funds accordingly, instead of using the same allocation percentage throughout the two-year period, and risking forfeiture at the end of the second year.

25. *DGACM stated that rather than a different allocation percentage, it would be preferable if the OPGA funds could be treated as*

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*a multi-year, or project expenditure of two years in length, in order for the pattern of expenditures of each session not to impact the availability of funds. In addition, the funds given to the OPGA, which are spent entirely at the President's discretion, should not be allotted to any one object class but perhaps could be allotted to a miscellaneous line, so as to avoid mid-session re-allocations. Lastly, rollovers of unspent balances from one programme to the subsequent programme within and across biennia should be allowed.*

26. *DM-OPPBA noted that as has been conveyed to the auditors, the budgetary allocation of the resources between the regular and resumed sessions is based on a proportional distribution reflective of the months that each incoming President will be in place during the 24 month period of a biennium. The Secretariat makes impartial technical distributions in order to respect the political sensitivity of apportioning more to one sitting President than to another. OPPBA was informed by OPGA at a meeting on 5 May 2010 that the Office is working on a paper for the General Assembly on the revitalization of the Assembly which would address these matters. The implementation of the recommendation is pending proposals in this regard that would take into consideration the political issues involved. Based on DM-OPPBA's clarifications, OIOS did not issue a recommendation.*

#### Adequacy and completeness of the OPGA'S funding structure

27. Within the framework of the approved programme budget, additional resources for the OPGA, if needed, are to be absorbed under the existing budget lines of the provider departments or through additional appropriations. A common scenario refers to organizing events, and the usual procedure consists of the costing of all servicing sectors involved and submitting the centralized summary to the General Assembly for its decision thereon.

28. For example, the President of the sixty-third session of the General Assembly made a request for additional resources in the amount of \$400,000 with regard to the preparation of the United Nations conference at the highest level on the world financial and economic crisis. The Controller's Office requested that the OPGA prepare a detailed statement of programme budget implications (PBI) and related resource requirements. It was emphasized that clarification should be sought from the OPGA on the details of the requested amount of \$400,000 as to the type of activities the Office planned to undertake for the remainder of the Assembly session. Further, the Controller's Office stated that part of the requirements should be dealt with through the current balance of the regular budget available to the OPGA, and that the remaining part for the event would be dealt with through the PBI mechanism to be submitted to the General Assembly.

29. Another common scenario where additional financial resources are needed refers to: (i) security related costs in respect to the provision of close protection to the President; and (ii) direct costs related to office

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space and equipment to accommodate additional members of the OPGA Cabinet. OIOS did not make a determination of the financial impact of these costs on the provider departments. However, the OPGA's approved programme budget does not provide for these services, hence they must be absorbed by the respective departments. Effective 8 October 2008, DSS promulgated a policy for the United Nations close protection operations, where close protection is provided on a permanent basis to the President. It should also be noted that the OPGA's travel budget has been consistently overspent, which DSS has had to supplement when providing close protection services.

30. *DGACM stated that it provides fully-equipped offices for the OPGA. From the 52<sup>nd</sup> session (1997) to the 64<sup>th</sup> session (2010) provision of equipment to all members of the OPGA, e.g., computers, has increased from 5 to approximately 25 setups each session, with increasing demand for additional setups. A limited number of laptops occasionally is provided, when available. Other equipment includes heavy-duty photocopiers, facsimile machines, TVs, shredders, etc. and the corresponding technical assistance and the provision of all office supplies. DGACM also covers in full official communication expenses related to office telephones and facsimile machines (network lines). To date, all calls almost always are indicated as official and have amounted to thousands of dollars.*

## **Recommendation 2**

**(2) The Office of the Controller should review the adequacy and completeness of the OPGA's budget structure to determine the impact on those departments which provide services to the OPGA.**

31. *DM-OPPBA agreed with recommendation 2 and intends to work with the relevant departments that have pursued separate reimbursement from the OPGA for services to establish a common procedure for provision of services to OPGA. This involves the Department of Safety and Security (DSS), which appears to have sought reimbursement from the OPGA for provision of security detail. This would appear redundant as DSS is responsible for implementing the mandate relating to security and has been provided substantial resources to do so. Just as rental is not budgeted under individual offices but under the Office of Central Support Services (OCSS) and hence, provided to the OPGA without it being included in the OPGA's budget, the same principle applies to resources for overall security which is budgeted under DSS. Recommendation 2 remains open pending receipt of documentation indicating that a common procedure for provision of services to the OPGA has been developed by the Office of the Controller.*

32. In addition to the financial resources provided for by the regular budget and through additional appropriations, the PGAs have been supplementing their limited appropriations via direct bilateral agreements with Member States. As a general rule, these additional resources are not

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subject to the UNFRR. OIOS could not make a determination of the level of resources obtained through these means, or of their provenance, because the PGAs are not required to report on the source and use of such resources to the General Assembly, or to DM or DGACM. OIOS notes in this regard that the General Assembly's resolution 53/214 of 18 December 1998 refers to the need for "transparency and accountability" of the funds provided to the OPGA.

33. During March 2010, the Secretary-General established a Trust Fund in support of the OPGA. The purpose of the Fund is to provide financial support to the OPGA from Member States, intergovernmental organizations, national institutions and non-governmental organizations, natural and juridical persons. The Fund will be administered in conformity with the UNFRR and with DGACM acting as the implementing office. OIOS welcomes the establishment of the Fund and fully supports its purpose to provide financial support to the OPGA. To ensure full disclosure of the OPGA's resources, the Controller should report periodically to the General Assembly on the execution of the Trust Fund in support of the OPGA. *DGACM stated that the Controller should review the applicability of UNFRR to the OPGA to ensure the highest levels of integrity and propriety in regards to funding received and/or handled by the OPGA.*

34. OIOS found an instance where the President of the sixty-second session entered into a bilateral agreement with a Member State in November 2007, in the amount of \$40,000 to cover the costs of employing one member of the OPGA's Cabinet for the period from September 2007 to February 2008. The agreement also made reference to a possible additional commitment of a similar amount, to cover the remainder of the session. On 28 November 2008, the Member State's Mission to the UN issued a cheque amounting to \$40,000 to the President.

35. OIOS further found that the particular OPGA Cabinet member was in fact recruited to one of the senior level posts filled on an annual basis, and therefore, financed through the regular budget. On 5 December 2007, through a memorandum from the Permanent Representative of the Member State, a request was made to the President of the sixty-second session of the General Assembly to return the funds. The cheque was returned on 6 December 2007. Under existing procedures, the full extent of supplementary funding obtained by the OPGA through bilateral agreements with Member States or by other means is not disclosed, thereby, creating funding duplication and reputation risks for the Organization.

### **Recommendation 3**

**(3) The Office of the Controller should report periodically to the General Assembly on the execution of the Trust Fund in support of the OPGA.**

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36. *DM-OPPBA stated that all trust funds are audited and reported on to the General Assembly in the Report of the Board of Auditors and audited financial statements, in accordance with the UN Financial Regulations and Rules. Similarly, at the request of the General Assembly, summary information on the resources from trust funds by budget section is included in the presentation of the biennial proposed programme budgets and reviewed and discussed in the Advisory Committee on Administrative and Budgetary Questions (ACABQ) and the Fifth Committee. Based on the clarifications provided by DM-OPPBA, recommendation 3 has been closed.*

## B. Human resources management

### Staffing issues

37. On an annual basis, the Executive Office/DGACM, in collaboration with the Office of Human Resources Management (OHRM), assists with the recruitment of five staff members for each session of the General Assembly (1 D-2 Chef de Cabinet, 1 D-2 Deputy Chef de Cabinet, 1 D-1 Adviser, 1 P-5 Adviser and 1 General Service staff member). Senior appointments within the OPGA are governed by the General Assembly's resolutions 58/126 of 19 December 2003 and 59/313 of 12 September 2005 that make reference to "posts" to be filled on an annual basis, from within existing resources.

38. *DGACM stated that the functional titles should not be affixed to levels and that while each PGA can decide who encumbers the five posts funded by the Secretariat, it is understood that this is done in accordance with UN Staff Regulations and Rules.*

39. The budgetary resources associated with the appointments filled on an annual basis are reflected in the programme budget as non-post resources; hence, General Temporary Assistance (GTA) under DGACM budget lines. Nevertheless, the appointments offered to the OPGA's Cabinet are one-year fixed term appointments, under the 100 series of the Staff Rules, limited to the duration of the respective General Assembly session. Therefore, it is appropriate to apply the rules pertinent to fixed-term appointments for the appointments in OPGA.

40. The General Assembly and ECOSOC Affairs Division (GAED) within DGACM provides assistance and support to the OPGA by assigning on a full-time basis two posts (1 P-4 and 1 P-3) from its regular staff. Both professional staff retain their offices within GAED. Furthermore, two DGACM General Service (Other Level) staff members are assigned on a permanent basis to the OPGA. It should also be noted that DGACM provides on an as-needed basis two professional level staff for translation services and two General Service (Other Level) working as text-processors. Funding for all these positions is derived from within DGACM's existing resources.

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41. OIOS found instances of inconsistencies in the recruitment practices for the OPGA's Cabinet members funded through the regular budget, as follows:

- (i) One candidate was recruited for the Cabinet of the sixty-second session and offered a fixed-term appointment at the D-2 level. OIOS' review of the personnel file found that at the time of appointment, the candidate had accrued eight years of progressive work experience, while positions at the D-2 level generally require 15 years of experience. The Office of Human Resources Management (OHRM) had sought and obtained approval by the Executive Office of the Secretary-General for the appointment outside the normal recruitment practices;
- (ii) Another candidate was recruited for the Cabinet of the sixty-first session and offered a fixed-term appointment at the D-1 level. The review of the personnel file found that at the time of appointment, the candidate had accrued six years of progressive work experience, while positions at the D-1 level generally require 15 years experience. OIOS could not find evidence that approval for the exceptional recruitment was sought by OHRM. After serving in the sixty-first session, the staff member secured a subsequent appointment in the Cabinet of the sixty-second session at the P-5 level; and
- (iii) A review of the personnel files for the Cabinet members of the sixty-second, sixty-third and sixty-fourth sessions found that background checks were for the Cabinet members of one session only. OHRM received confirmation for one candidate out of four new Cabinet members recruited.

#### **Recommendation 4**

**(4) OHRM should consistently apply the UN Staff Regulations and Rules and relevant administrative issuances for the recruitment of staff of OPGA.**

42. *OHRM accepted recommendation 4 and stated that it will continue to work with the OPGA so that appropriate regulations, rules and procedures are followed consistently in the recruitment of staff of the OPGA, taking into consideration their specific needs.* Based on the clarifications provided by OHRM, recommendation 4 has been closed.

43. Additional human resources support comes from Advisors seconded by Member States, or appointed on a discretionary basis by the PGAs. OIOS noted that there are no terms of reference for the roles and responsibilities of the Advisors to PGAs. OIOS is of the opinion that OHRM could be instrumental in the planning and implementation of human resources management within the OPGA, by providing the incoming PGAs advisory notes on various categories of personnel used

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by the Office, to ensure the United Nations principles and standards are upheld.

#### **Recommendation 5**

**(5) OHRM should advise the PGA on various categories of personnel used by the Office to ensure that the established policies for the recruitment of staff of the OPGA are consistently applied in accordance with the UN Staff Regulations and Rules and relevant administrative issuances.**

44. *OHRM accepted recommendation 5 and stated that it has provided guidance on the subject to the incoming PGA and will continue this practice when requested in the future.* Recommendation 5 remains open pending submission of documentation to OIOS indicating that advisory notes on various categories of personnel have been provided to the OPGA.

#### Reputation risks

45. OIOS also looked into allegations made in the press regarding improprieties surrounding the recruitment of OPGA Cabinet members in the sixty-third and sixty-fourth sessions of the General Assembly and determined that they are unfounded. PGAs and OPGA Cabinet members recruited through supplementary funds are not staff members and thus not subject to the UNSRR. However, there is a need to uphold United Nations principles and standards to mitigate the risk of perceived nepotism.

#### C. Structure of the Secretariat's support to the PGA

46. The fast-paced environment of the Assembly and its increasing workload have been reflected in successive resolutions, which have referred to the role of the OPGA and the importance of providing adequate resources for its work. The backstopping support provided by DGCAM was revisited in 2005, in the context of the General Assembly decisions to strengthen the role and leadership of the PGAs, and was translated into augmenting the resources available to the OPGA. However, the direct budgetary allocations to the OPGA have remained unchanged since 1998, except adjusted for inflation.

47. By its resolution 62/276, the General Assembly decided to establish, at its sixty-third session, an ad hoc working group on the revitalization of the General Assembly. The provisions related to the financial, logistical and technical support for the PGA are dealt with under Cluster III. Furthermore, pursuant to paragraph 5 of resolution 63/309 of 14 September 2009, the General Assembly noted "the importance of strengthening the institutional memory of the Office of the President of the General Assembly", and invited the President of the

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sixty-fourth session to submit his views to the Ad Hoc Working Group at the sixty-fourth session for its consideration.

48. The ACABQ recommended in the context of its first report on the proposed programme budget for 2010-2011, that the “current arrangements for support of the Presidents for the General Assembly be reviewed”. Based on the audit findings, OIOS is also of the opinion that the various technical, logistical, protocol and financial related matters need to be clarified.

#### **Recommendation 6**

**(6) The DGACM administration, in consultation with the OPGA, should initiate, as appropriate, a review of the issues concerning the various technical, logistical, protocol and financial support services OPGA currently receives from the Secretariat and Member States in order to determine the most efficient and effective way to strengthen the OPGA, and bring these issues and recommendations to the attention of the PGA and Member States.**

49. *DGACM strongly disagreed with the recommendation. According to DGACM, the review should not be spearheaded by the Secretariat, indicating that should the OPGA deem that the current support is in need of review, this should then be their review/initiative, as was the case with the 58<sup>th</sup> session.* Based on the Secretary-General’s periodic reports on the revitalization of the work of the General Assembly, OIOS is of the opinion that within the Secretariat, DGACM is best placed to liaise with OPGA in order to clarify the current arrangements for support of the PGAs. Recommendation 6 is therefore reiterated, and highlighted in the audit report for the attention of the PGAs for any action that OPGA deems appropriate.

50. OIOS however, recognizes that the issues about the technical, logistical, protocol and financial resources provided to the Office are within the authority of the General Assembly, on the basis of recommendation(s) of the Fifth Committee, as the appropriate Main Committee of the General Assembly entrusted with responsibilities for administrative and budgetary matters.

## V. ACKNOWLEDGEMENT

51. We wish to express our appreciation to the Management and staff of DGACM, DM and the OPGA for the assistance and cooperation extended to the auditors during this assignment.

### STATUS OF AUDIT RECOMMENDATIONS

#### Assignment No. AH2009/550/01 – Audit of the support provided to the Office of the President of the General Assembly

Recom. no.	Recommendation	Risk category	Risk rating	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
1	The Office of the Controller should ensure that the OPGA's account structure in IMIS, such as organizational unit and programme code, reflects DGACM's assigned responsibility for administering the budget.	Operational	Moderate	O	Remaining two accounts are assigned to DGACM and documentation submitted to OIOS.	Not provided
2	The Office of the Controller should review the adequacy and completeness of the OPGA's budget structure to determine the impact on those departments which provide services to the OPGA.	Financial	Moderate	O	A common procedure for provision of services to OPGA is developed by the Office of the Controller and documentation submitted to OIOS.	Not provided
3	The Office of the Controller should report periodically to the General Assembly on the execution of the Trust Fund in support of the OPGA.	Governance	High	C		
4	OHRM should consistently apply the UN Staff Regulations and Rules and relevant administrative issuances for the recruitment of staff of OPGA.	Governance	Moderate	C		
5	OHRM should advise the PGA on various categories of personnel used by the Office to ensure that the established policies for the recruitment of staff of the OPGA are consistently applied in accordance with the UN Staff Regulations and Rules and relevant administrative issuances.	Human Resources	Moderate	O	Advisory notes on various categories of personnel are provided to the OPGA and documentation submitted to OIOS.	Not provided

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<b>Recom. no.</b>	<b>Recommendation</b>	<b>Risk category</b>	<b>Risk rating</b>	<b>C/O<sup>1</sup></b>	<b>Actions needed to close recommendation</b>	<b>Implementation date<sup>2</sup></b>
6	DGACM, in consultation with the OPGA, should initiate as appropriate, a review of the various technical, logistical, protocol and financial support services OPGA currently receives from the Secretariat and Member States in order to determine the most efficient and effective way to strengthen the OPGA, and bring these issues and recommendations to the attention of the PGA and Member States.	Governance	High	O	Clarification on the current arrangements for support of the PGAs.	Not provided

1. C = closed, O = open

2. Date provided by DGACM and DM in response to recommendations.