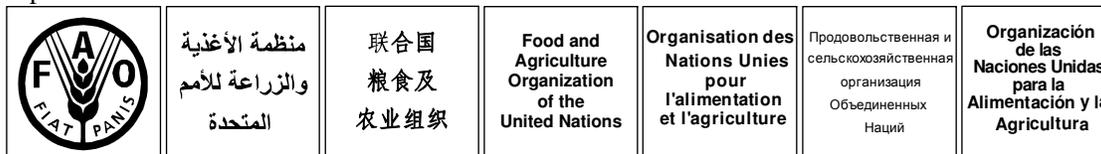


September 2012



COMMITTEE ON CONSTITUTIONAL AND LEGAL MATTERS

Ninety-fifth session

Rome, 8 - 11 October 2012

Disclosure of Internal Audit Reports

I. Introduction

1. The annual reports of the Office of the Inspector General (OIG), which include summary information on the results of OIG's audits and other activities, are made available to members as a document of the Finance Committee. Following the endorsements of the Committee on Constitutional and Legal Matters at its 92nd Session¹ and the Finance Committee at its 138th Session², the Council endorsed, at its 141st Session in April 2011, a disclosure policy for OIG's individual audit reports and reports on lessons learned from investigations³. The policy was subsequently incorporated into the OIG Charter. Management undertook to review the implementation of the policy in 2012 and report back to the two Committees.

II. Implementation of the Policy

2. The provisions for making reports available to members in the adopted policy was in line with those of most other UN organizations in 2011. The reports issued since 12 April 2011 have been available for reading at OIG's offices, without copying, upon the written request of the permanent representatives or other officials of the missions. The policy covers reports on the results of internal audits and on lessons learned from investigations.

3. So far only one member has requested to view a report, in accordance with the steps outlined in the policy, to which a response was promptly given and the report viewed at a time convenient for the member's representative. Although there is provision in the policy for withholding or redaction of reports, according to specific criteria, this was not applied.

4. In addition, with the agreement of the Office of the Director General, the report "Assessment of the IPA Programme – A Way Forward", which had been prepared by the Mannet consultancy group under assignment to the OIG, was provided to members as a document of the Joint Meeting of the

¹ CL141/7

² CL141/9

³ CL141/REP

Programme Committee and Finance Committee in May 2012 and the 144th Session of the Council in June 2012⁴.

5. No difficulties have been encountered so far by OIG in implementing the policy.
6. The Finance Committee at its 143rd Session in May 2012 noted that “the work of the Office of the Inspector General presented was very relevant and useful for the management and governance of the Organization” and in its report⁵, endorsed by Council at its 144th Session, requested that:
 - 1) in the context of the review of implementation of the current audit report disclosure policy, FAO management examine the possibility of changing the access policy so that copies of the individual Office of the Inspector General reports could be made available to members upon request;
 - 2) FAO management provide information on a regular basis during the year on audit reports that were available for access by the permanent representatives.
7. The following issues have been identified concerning possible changes in the policy:
 - a. the advantage of the current policy is that while visiting OIG to view reports, Permanent Representatives or their nominees can also receive briefings or necessary clarifications on the spot from OIG staff on the audit and on the status of action on recommendations;
 - b. the risk of extending the current disclosure policy is potential blurring of the distinction between the internal and external audit functions of the Organization;
 - c. recognizing the usefulness to members of viewing specific reports of their interest in a timely manner, management proposes to present, and periodically update during the year, through the Permanent Representatives' website, a list of reports covered by the disclosure policy.

⁴ CL144/10

⁵ CL 144/12