
Agenda item: ADM 7, 15

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Note by the Secretary-General

CONTRIBUTION FROM THE UNITED STATES OF AMERICA

PUBLIC DISCLOSURE OF REPORTS OF THE INTERNAL AUDITOR AND THE INDEPENDENT MANAGEMENT ADVISORY COMMITTEE (IMAC)

I have the honour to transmit to the Member States of the Council a contribution received from the **United States of the America**.

Dr. Hamadoun I. TOURE
Secretary-General

Contribution from the United States of America

PUBLIC DISCLOSURE OF REPORTS OF THE INTERNAL AUDITOR AND THE INDEPENDENT MANAGEMENT ADVISORY COMMITTEE (IMAC)

Summary

This document proposes that the ITU Council decide to instruct the Secretary-General to publish the annual reports of the Internal Auditor and the Independent Management Advisory Committee (IMAC) on ITU's publicly accessible website, which is a demonstrated best practice across the UN system.

Action required

The Council is invited to **consider** the issue and **instruct** the Secretary General to follow best practice and sound management principles by publishing the reports of the Internal Auditor and IMAC, starting with reports from the previous biennium through to the current report, on a publicly accessible website without delay.

References

1. Financial Regulations and Financial Rules
2. Report on activity of the Internal Auditor ([Document C14/47](#))
3. Report of the Chairman of the Council Working Group on Financial and Human Resources ([Document CWG-FHR-3/20](#))

1 Summary

1.1 The United States proposes that the ITU Council decide to instruct the Secretary-General to publish the reports of the Internal Auditor and the IMAC on ITU's publicly accessible website, which is a demonstrated trend in transparency and accountability across the UN system.

2 Background

2.1 The Council Working Group on Financial and Human Resources discussed Document CWG-FHR-3/15 on Access to ITU Documents at its session in March 2014, at which time the United States requested that reports of the Internal and External Auditors be made public. The chairman concluded that Council should further consider this issue.

2.2 The recommendations of the Independent Management Advisory Committee (IMAC) were discussed by the Council Working Group on Financial and Human Resources, and there was wide support for making IMAC reports accessible to the public.

2.3 Public disclosure of internal audit information and reports provides critical insight into the operations of UN system organizations funded by public, private and industry resources, enabling stakeholders to better address financial and organisational challenges. Public disclosure of internal audits is a best practice already followed by major UN funds and programs, and public disclosure of audit committee reports is considered best practice across the entire UN system.

2.4 In 2012, the executive boards of several UN funds and programs (UNDP, UNFPA, UNOPS, UN-Women, WFP and UNICEF) adopted decisions to disclose their internal audit reports to the public by the end of 2012.

2.5 In April 2013, the UN General Assembly followed suit with a decision by member states to authorize public disclosure of reports of the Office of Internal Oversight (OIOS), on a trial basis, through December 2014. This action extends to UNEP, UNODC and UN Habitat.

2.6 In November 2013, the Senior Level Donor Group (SLDM), comprised of 17 OECD donors who come together to discuss the priorities of their multilateral engagement, identify joint reform projects, and increase the effectiveness of multilateral assistance, endorsed a paper on transparency and anti-corruption priorities, which identified public disclosure of internal audits as a top requirement for multilateral organizations.

3 General Views

3.1 The United States is of the view that public disclosure of internal audit reports enhances the credibility of the ITU by demonstrating its firm commitment to identifying and proactively addressing management challenges.

3.2 The United States is of the view that organizations benefit from heightened levels of transparency. Transparency of internal audit and IMAC reports ensures that ITU is acting transparently and demonstrating accountability through reporting on activities. Public disclosure provides a fuller insight into how resources are being used and helps increase trust in the people and institutions that public, private, and industry contributions support.

3.3 The United States supports measures that ensure confidentiality and protect sensitive information, particularly information related to another member, information that could compromise pending legal action, or information that could endanger the safety and security of any individual or violate his or her due process rights. In those exceptional cases, the internal auditor may decide to redact select information or redraft all or portions of the report.

4 Proposal

4.1 The United States proposes that the ITU Council instruct the Secretary-General to begin publishing the reports of the Internal Auditor and IMAC, starting with reports from the previous biennium through to the current reports, on a publicly accessible website without delay.
