

84<sup>th</sup> Standing Committee meeting  
Executive Committee of the High Commissioner's Programme  
Kelly T. Clements, Deputy High Commissioner  
Opening remarks for item 5  
29 June 2022

Mister Chair,  
Excellencies,

We last discussed the subject of the Terms of Reference of the Independent Audit and Oversight Committee (IAOC) in 2019, with suggested changes then approved by the Executive Committee. Last year, IAOC members conducted a periodic review of their terms of reference. Following this, members proposed changes which IAOC members and UNHCR management have discussed and which the High Commissioner has duly considered and approved for final consideration and approval by you, our Executive Committee.

These proposed changes are set out in the conference room paper for this meeting. The first such set of suggested changes I would describe as “housekeeping”: updating the terms of reference to reflect current IAOC practice and to adapt to changes within UNHCR’s functional structure. This includes changes codifying selected IAOC meetings in private session; the removal of requirements necessary for the first meetings establishing the IAOC over a decade ago, and; the removal of requirements for members’ experience in inspection – a function since discontinued in UNHCR.

The second set of suggested changes put forward aim to bring greater clarity to existing provisions of the IAOC’s terms of reference. Such clarification is brought to the roles of the IAOC Chair and Vice-Chair in annual meetings of, and *ad hoc* consultations with, United Nations System oversight committees, and in elucidating the role of the IAOC in initiating reviews of the terms of reference, while maintaining the requirement that any amendments shall be approved by both the High Commissioner and the Executive Committee.

The final suggested change aligns UNHCR’s IAOC with UN system best practice, by adding Ethics to the list of *desirable* experience for Committee members, in line with recommendations included in both the Joint Inspection Unit’s 2019 report entitled ‘Review of Audit and Oversight Committees in the United Nations System’ and its 2021 report entitled ‘Review of the ethics function in the United Nations System’.

As previously noted, there is consensus among the IAOC members and UNHCR management on these changes, which have been approved by the High Commissioner. Taken together, the changes constitute minor refinements and clarifications to the terms of reference without impacting the fundamental purpose, mandate or membership of the IAOC.

The amended term of reference are now presented to you for adoption and we hope these will get your concurrence, allowing the IAOC to continue its critical role of providing the High Commissioner with independent expert advice in exercising his oversight responsibilities.

Thank you.