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Statement by Ambassador Jiro KODERA, Permanent Mission of Japan to the United Nations on agenda item 47 and 113

Mr. Chairman,

I would like to join previous speakers in thanking Mr. Warren Sach, Mrs. Inga-Britt Alhenius, Ms. Deborah Wynes, Mr. Ken Herman and Mr. Rajat Saha for their introduction

Mr. Chairman,

- 1. Issues relating to governance and oversight are of crucial importance for the better management of the Organization. Outcome of our discussions would have long term implications to the Organization. Therefore, these issues require a thorough and careful consideration. Hasty decisions would not serve the best interest of Member States and the Organization.
- 2. My delegation shares the view of the Advisory Committee on Administrative and Budgetary Questions which identified five issues for early decision: Those include (a) strengthening the results-based approach, (b) accountability, (c) putting into effect the Independent Audit Advisory Committee, (d) the operational independence of the Office of Internal Oversight Services and (e) the strengthening of the internal control framework

and related application of risk management on a systematic and Organization-wide basis.

- 3. My delegation endorses the view of the Advisory Committee which identified several areas in which additional information from the Secretary-General would benefit our deliberation in the near future.
- 4. My delegation finds the report of the Advisory Committee as providing us with insight and quite useful observations and suggestions. The report of the Advisory Committee forms a good basis for our consideration and it should guide our deliberation in the Fifth Committee.

Thank you, Mr. Chairman.