

United Nations Nations Unies

BOARD OF AUDITORS
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The United Nations Board of Auditors ('the Board'), the independent external auditors of the United Nations and its Funds and Programmes, held its sixty-third regular session during the period 9 to 10 July 2009 at the United Nations Headquarters, New York. The main purpose of the meeting was to review and approve the audit reports of the Board to be presented to the General Assembly and other legislative/governing bodies.

The Board derives its mandate from General Assembly resolution A/RES/74 of 7 December 1946 which provides for the Board to audit the accounts and financial statements of the United Nations and its funds and programmes. The audits are conducted in accordance with the Financial Regulations and Rules of the United Nations as well as the International Standards on Auditing.

A total of six reports were discussed and approved, three of which are to be presented to the General Assembly at its sixty-fourth session. These are:

- Status of implementation of the Board's recommendations for the biennium 2006-2007;
- United Nations High Commissioner for Refugees (UNHCR) for the year ended 31 December 2008; and
- Capital Master Plan for the year ended 31 December 2008;

The detailed findings in these reports will be made available through the United Nations Official Documents System (ODS) in all of the official languages of the United Nations in time for the sixty-fourth session of the General Assembly. These reports will be first examined by the Advisory Committee on Administrative and Budgetary Questions (ACABQ) which will present its own report to the Fifth Committee of the General Assembly.

Other matters discussed at the meeting included:

- Update on UN management reform, including progress towards the implementation of the International Public Sector Accounting Standards (IPSAS);
- Restructuring of the Board's reports;
- Revision of the Board's budget for audit costs for the biennium 2008-2009; and
- Proposed budget for audit costs for the biennium 2010-2011;

The Board took the opportunity of meeting with the Chairman of the Independent Audit Advisory Committee (IAAC) to discuss matters of mutual interest.

The next regular session of the Board will be held on 14 to 16 July 2010 at the United Nations Headquarters in New York.

Swatantra A. Goolsarran
Executive Secretary