

Friday, 9 December 2011

**Agenda Item 131 (c): Financial reports and audited financial statements and reports of the Board of Auditors**

**INTRODUCTION**

**Report of the Secretary-General on implementation of the recommendations of the Board of Auditors contained in its report on the capital master plan for the year ended 31 December 2010 (A/66/324)**

**Mr. Mario Baez  
Chief, Policy and Oversight Coordination Service  
Office of the Under-Secretary-General, Department of Management**

Mr. Chairman,

Distinguished Members,

I have the honour to introduce the report of the Secretary-General on implementation of the recommendations of the Board of Auditors contained in its report on the Capital Master Plan for the year ended 31 December 2010. This report provides the implementation status as at 22 August 2011 for recommendations that: (a) have been implemented; (b) are under implementation; (c) have been overtaken by events; or (d) have not been accepted.

The Secretary-General has noted with appreciation the decrease in the number of recommendations made by the Board for the year 2010 from 20 to 15 (or 25 per cent decrease) compared to the previous year. As at 22 August 2011,

three out of 15 recommendations (or 20 per cent) had been implemented and 11 recommendations (or 73 per cent) were in the process of being implemented, seven of which are targeted to be implemented by 31 December 2011. One recommendation was not accepted by the Administration.

With regard to the 20 recommendations relating to the previous year, 17 (85 per cent) were implemented; two (10 per cent) were in progress and one (5 per cent) had been overtaken by events as at 22 August 2011.

On behalf of the Secretary-General, I would like to take this opportunity to emphasize that the Administration is committed to the full and timely implementation of the Board of Auditor's recommendations and to the full incorporation of these recommendations into the management process.

We recognize the positive contribution from the work of the Board of Auditors to improve the efficiency and effectiveness of the United Nations. I would like take this opportunity to express my appreciation to my colleagues from the Office of the Capital Master Plan, who are here with me today to respond to the questions the distinguished Members of the Fifth Committee might have regarding this report.

Thank you, Mr. Chairman