

Introductory Statement to the Fifth Committee

Agenda Item 128: Financial reports and reports of the Board of Auditors

12 October 2012

**Mr. Chandramouli Ramanathan
Deputy Controller
Office of Programme Planning, Budget and Accounts
Department of Management**

Report of the Secretary-General on implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations, capital master plan, and the United Nations funds and programmes for the financial period ended 31 December 2011 (A/67/319, Add.1)

Mr. Chairman,
Distinguished delegates,

On behalf of Mr. Yukio Takasu, Under-Secretary-General for Management, I have the honour to introduce the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations (Vol. I), capital master plan (Vol. V) and other United Nations entities for the financial period ended 31 December 2011, which are submitted pursuant to General Assembly resolution 48/216 B of 23 December 1993. The report A/67/319 contains information regarding the United Nations and the capital master plan. The addendum (A/67/319/Add.1) contains information regarding other United Nations entities.

The Administration of the Secretariat – and those of the United Nations entities covered in this report - have made every effort to ensure compliance with the General Assembly's request with regard to the implementation of oversight recommendations. This includes prioritizing and setting timeframes for implementation of the Board's recommendations, as well as identifying the office holders who are responsible for implementation and providing explanations for delays in the implementation of recommendations from prior periods.

As noted by the Board in its concise summary of the principal findings and conclusions contained in the reports of the Board of the biennium 2010-2011 (A/67/173), there has been an improvement in the implementation rate of recommendations relating to prior periods. Out of the total of 676 recommendations made up to 31 December 2009 (31 December 2007: 623 recommendations), 437 recommendations (65 per cent) had been fully implemented. This represents an increase in the rate of implementation compared with the previous biennium, in which 59 per cent of the previous recommendations had been fully implemented. In addition, the specific reasons for those recommendations that were not implemented by July 2012 are provided in the report of the Secretary-General and its addendum.

With regard to prioritization, the Board categorizes the most important recommendations as “main” recommendations. While all accepted recommendations of the Board of Auditors will be implemented in a timely manner, the main recommendations will be given a high priority.

Finally, please allow me, Mr. Chairman, distinguished delegates, to express on behalf of the Secretary-General and the executive heads of the other United Nations entities their sincere appreciation to the Board of Auditors for the constructive spirit in which it discharges its oversight function. We remain confident that our commitment to the timely and thorough implementation of the Board’s recommendations will contribute to the improved management of resources and improved efficiency of the United Nations and its other entities.

Thank you, Mr. Chairman.