

Statement of the Chairman of the Advisory Committee on Administrative and Budgetary Questions

1 May 2017

Report of the Board of Auditors on the accounts of the United Nations peacekeeping operations and report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2016

(ACABQ report A/71/845; related report: A/71/5/Vol. II)

Madam Chairperson,

I am pleased to introduce the report of the Advisory Committee on the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2016 (A/71/5/ (Vol. II)). Once again, the Advisory Committee commends the Board of Auditors for the quality of its audit report

The Advisory Committee notes that the overall rate of implementation of recommendations issued by the Board of Auditors has not improved over time, and reiterates the importance of the full and timely implementation of the recommendations of the Board.

In its report before you, the Advisory Committee provides its comments on a number of issues highlighted by the Board, such as budget formulation and management, asset and property management, the use of consultants in peacekeeping missions, travel management, and staff welfare matters. On fraud-related matters, the Advisory Committee notes that the Secretariat has recently issued the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat¹ and looks forward to examining the Board's views on the Framework and its application in upcoming audits.

In addition, the Committee's latest report on cross-cutting issues related to United Nations peacekeeping operations (A/71/836) includes several matters where the observations and recommendations of the Board are particularly pertinent. These include air operations, budgetary redeployments, environmental management and waste management, human resources management, and procurement.

Madam Chairperson,

The findings presented annually by the Board are an essential pillar of the Organization's oversight framework, addressing operational, managerial and administrative matters across all peacekeeping operations. In order to present to Member States a consolidated picture of all such matters, the Advisory Committee is of the view that its comments on the findings of the Board are best considered in conjunction with the Advisory Committee's observations on cross-cutting issues affecting all peacekeeping operations.

¹ ST/IC/2016/25

Commencing with the seventy-second session of the General Assembly, the Advisory Committee therefore intends to consolidate its comments on the findings of the Board of Auditors into its report on cross-cutting issues related to United Nations peacekeeping operations. As is already the case, the Committee will continue to reflect the Board's findings pertaining to specific missions in reports on individual peacekeeping missions.

Thank you, Madam Chairperson.