



**Statement on behalf of the Member States of the European Union**

**By**

**Thomas Hyndrak**

**Delegation of the European Union to the United Nations**

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**Fifth Committee**

**Item 133: Financial reports and audited financial statements, and reports of the  
Board of Auditors**

**United Nations**

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**-- check against delivery --**

Monsieur le Président,

J'ai l'honneur de prendre la parole au nom des États Membres de l'Union Européenne.

La Turquie, l'ancienne République yougoslave de Macédoine\*, le Monténégro\*, la Serbie\* et l'Albanie\*, pays candidats, la Bosnie-Herzégovine, pays du processus de stabilisation et d'association et candidat potentiel, ainsi que la République de Moldavie, l'Arménie et la Géorgie se rallient à la présente déclaration.

Monsieur le Président,

Permettez-moi de remercier le Président du Comité des commissaires aux comptes des Nations Unies, Monsieur Sashi Kant Sharma, pour la présentation des travaux du Comité sur l'année financière terminée au 31 Décembre 2016. Je souhaiterais également étendre nos remerciements à [Madame Bettina Tucci Bartsiotas, Contrôleur et Assistante - Secrétaire général] pour sa présentation du rapport du Secrétaire Général sur l'implémentation des recommandations du Comité, ainsi qu'à Monsieur Carlos Ruiz Massieu, Président du Comité consultatif pour les questions administratives et budgétaires, pour la présentation des recommandations du Comité.

Mister Chair,

The Member States of the European Union attach great importance to the role of the Board of Auditors. Through its high quality reports and substantial recommendations, the Board has made important contributions to the UN.

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\* L'ancienne République yougoslave de Macédoine, le Monténégro, la Serbie et l'Albanie continuent à participer au processus de stabilisation et d'association.

First and foremost, the reports provide the UN and the Member States with independent assessments on the use of Member States' funds.

Second, the work of the BoA is a crucial component of the UN System oversight framework, and consistently contributes to better governance of the Organisation;

Finally, on the operational and financial management of the UN as a whole, we believe the Board helps drive the UN System to operate in a sounder, more transparent and cost-effective way, that enables the Secretariat to implement its mandates more effectively and efficiently.

Mister Chair,

We welcome the findings and recommendations of the Board on the financial position of the United Nations, as well as its financial performance and cash flows, as expressed in its latest report.

The EU Member States are pleased to hear nine UN-entities were able for the first time to prepare their financial statements through Umoja, and that these statements could be placed at the Board's disposal in a timely manner. We share the Board's assessment that this is an indication of Umoja-stabilization and like to express our confidence for further enhancements on transparency, efficiency and cost-effectiveness in the following years.

The EU Member States also welcome the Board's note of continuous improvement in the application of IPSAS in the preparation of financial statements across the United Nations system. IPSAS-compliant reports on the financial position and performance of the Organization are vital in informing the decision-making of the governing bodies and will increase the confidence of Member States and donors in its accountability and sound financial position.

Mister Chair,

In this regard, the Member States of the EU would like to express our full support in the work of the BOA.

In the area of fraud prevention the EU Member States support the Board's requirements for intensified fraud awareness training and specific guidance. Based on last years Anti-Fraud and Anti-Corruption Framework further efforts have to be made in order to strengthen the UN's culture of good and transparent governance.

Concerning the levels of implementation of the Board's recommendations we appreciate the increase of the overall rate. However, we also note the rate of implementation –especially with regard to recommendations pending for more than two years – is not yet satisfactory. We continue to encourage the Secretary-General to ensure the full and timely implementation of all recommendations.

Mister Chair,

In conclusion, the Member States of the European Union would like to express, once again, their appreciation for the work of the Board, and their readiness to endorse the present report as a whole.

I thank you, Mister Chair.