

*** CHECK AGAINST DELIVERY ***

UNITED NATIONS



NATIONS UNIES

Agenda item 134

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

FIFTH COMMITTEE

**Reports of the Secretary-General on the implementation of the
recommendations of the Board of Auditors contained in its reports on the
United Nations, the capital master plan and on the United Nations funds and
programmes for the year ended 31 December 2017 (A/73/353 and Add.1)**

Statement by

Mr. Pedro Guazo

**Acting Deputy Controller and Director, Accounts Division
Office of Programme Planning, Budget and Accounts
Department of Management**

22 October 2018

Madame Chair,
Distinguished Delegates,

I have the honour to introduce the reports of the Secretary-General on implementation of the recommendations of the Board of Auditors (the Board) contained in its reports on the United Nations and capital master plan (A/73/353) and on the United Nations funds and programmes (A/73/353/Add.1) for the year ended 31 December 2017.

The reports provide further information to the comments already submitted to the Board by the Secretary-General and the executive heads of the respective United Nations entities. They also include information on the status of implementation, the office responsible, estimated completion date and priority for each recommendation; as well as an update on the status of implementation of the recommendations relating to prior periods that the Board considered not fully implemented at the time it issued its reports.

The Secretary-General and the executive heads of the other United Nations entities have concurred with most of the Board's recommendations and have made every effort to ensure compliance with the General Assembly's request regarding their implementation.

With regard to the report of the Secretary-General on implementation of the recommendations contained in the reports of the Board on United Nations Volume I and on the capital master plan for the year ended 31 December 2017, the Administration accepted all of the Board's recommendations.

As concerns Volume I, the Committee should note that, of the 263 recommendations relating to the previous six financial periods, **138 (53 per cent)** were fully implemented; **84 (32 per cent)** were under implementation; **12 (4 per cent)** had not been implemented; and **29 (11 per cent)** had been closed by the Board or overtaken by events, as of 31 December 2017.

In paragraph 114 and table 13 of the Board's concise summary of the principal findings and conclusions contained in its reports for the annual financial period 2017 for the United Nations and its funds and programmes (A/73/209), the Board noted that the overall implementation of extant recommendations relating to prior periods had **increased to 48 per cent in 2017 from 45 per cent in 2016**. The Board, however, expressed its concern that this increase was marginal.

With regards 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 higher priority.

Please allow me, Madame Chair and distinguished Delegates, to express on behalf of the Secretary-General, his sincere appreciation to the Board of Auditors for the professionalism and constructive spirit in which it discharges its oversight functions. The Administration remains committed to the timely and thorough implementation of the Board's recommendations.

Finally, I would like take this opportunity to express my appreciation to my colleagues from various Departments and Offices of the Secretariat as well as colleagues from the other United Nations entities, who will be with us during the informal consultations to respond to the questions the distinguished Delegates of the Committee might have.

Thank you, Madame Chair.