

*** CHECK AGAINST DELIVERY ***



UNITED NATIONS

NATIONS UNIES

Agenda item 134 (b)

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

FIFTH COMMITTEE

**Report of the Secretary-General on implementation of the recommendations of
the Board of Auditors concerning United Nations peacekeeping operations for
the financial period ended 30 June 2018 (A/73/750)**

Statement by

Mr. Pedro Guazo

Director, Finance Division

Office of Programme Planning, Finance and Budget

Department of Management Strategy, Policy and Compliance

7 May 2019

Madam Chair,
Distinguished Delegates,

1. I have the honour to introduce the 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 2018 (A/73/750).
2. The report takes into account the request of the General Assembly, contained in paragraph 6 of its resolution 72/8 B, which required the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner.
3. It also takes into account the request of the General Assembly, contained in paragraph 7 of its resolution 72/8 B, which required the Secretary-General to continue to indicate an expected time frame for the implementation of the recommendations of the Board and the priorities for their implementation, including the offices responsible and measures taken in this regard. This information is provided for both the new recommendations contained in the current report of the Board, and for outstanding recommendations from previous financial periods.
4. The report also takes into account the provisions of paragraph 8 of the same resolution that requested the Secretary-General to provide a full explanation for the delays in implementation of all outstanding recommendations of the Board, the root causes of the recurring issues and the measures to be taken.
5. In paragraph 9 of its report, the Board noted that out of the 75 recommendations issued by the Board in the 2016/17 financial year, the Board has assessed that 39 recommendations (**52 per cent**) had been implemented, 35 recommendations (47 per cent) were under implementation and 1 recommendation (1 per cent) had not been implemented as at 30 June 2018. In paragraph 10 of its report, the Board also noted that in the previous four financial years (2012/13 to 2015/16), it issued a total of 198 recommendations of which 15 were overtaken by events. Out of the remaining 183 recommendations, 168 recommendations (**92 per cent**) had been implemented, 14 were under implementation and one was not implemented as at 30 June 2018.
6. In paragraph 11 of its report, the Board acknowledged that its recommendations often necessitate actions for compliance and may in some cases require a longer time for implementation. Because of that, the Board appreciated that more than 50 per cent of its recommendations made in the 2016/17 period were already implemented.

7. Out of the 51 recommendations that were assessed by the Board to be under implementation or not implemented, the Administration has requested for the closure of 16 and the other 35 were in progress as of January 2019. Detailed information on these recommendations is included in Section III of the Secretary-General's report.
8. On behalf of the Secretary-General, I would like to recognize and thank the Board of Auditors for the constructive manner in which it engages with the Secretariat in the performance of its oversight responsibilities.
9. The Administration is ready to respond to any questions from the distinguished Delegates, in respect to the report of the Secretary-General, during the informal consultations.
10. Thank you, Madam Chair.