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UNITED NATIONS



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Agenda item 132

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 and its funds and programmes
for the year ended 31 December 2018 (A/74/323 and Add.1)**

Statement by

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Mr. Chairman,
Distinguished Delegates,

I have the honour to introduce the reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors (the Board) contained in its reports on the United Nations (A/74/323) and on the United Nations funds and programmes (A/74/323/Add.1) for the year ended 31 December 2018, which are being submitted in accordance with paragraph 7 of General Assembly resolution 48/216 B.

These reports provide further information to the comments already submitted to the Board, which in some cases were included in the Board's final reports to the Secretary-General and to the executive heads of the respective United Nations Organizations. The reports also include information on, the department responsible for implementation, the estimated completion date and the priority for each recommendation contained in the respective reports of the Board; as well as an update

on the status of implementation of the recommendations relating to prior periods that the Board considered not to have been fully implemented, including those relating to the Strategic Heritage Plan and the Capital Master Plan.

With regard to the recommendations contained in the report of the Board of Auditors on the United Nations Volume I for the year ended 31 December 2018, out of the 78 recommendations made by the Board, the Administration did not accept 9 recommendations and closure by the Board was requested for 7 recommendations. The other 62 recommendations were under implementation as of August 2019.

In annex I to its report on the United Nations Volume I for the year ended 31 December 2018 (A/74/5 (Vol. I), chap. II), the Board provided a summary of the status of implementation as of December 2018, of its 167 extant recommendations relating to prior financial periods. Of those 167 recommendations, 13 (8 per cent) had been fully implemented, 149 (89 per cent) were under implementation, 4 (2 per cent) had not been implemented and the remaining 1 (1 per cent) had been overtaken by events. The Board noted that steps had been taken towards implementation of about 89 per cent of the outstanding recommendations and action on a significant number of the recommendations was dependent on the ongoing initiatives such as Umoja Extension 2, the shift to the annual programme budget and implementation of the Secretary-General's reforms.

The Committee can also note that out of the total 334 recommendations relating to the previous seven financial periods, the Board had assessed 151 (45 per cent) as fully implemented; 149 (45 per cent) as being under implementation; 4 (1 per cent) as not implemented; and 30 (9 per cent) as having been closed by the Board or overtaken by events, as of 31 December 2018, as reflected in table 3 of the Secretary-General's report on the implementation of the recommendations contained in the report of the Board on United Nations Volume I (A/74/323).

In paragraph 189 and table 8 of the Board's report on the concise summary of the principal findings and conclusions contained in its reports for the annual financial period 2018 for the United Nations and its funds and programmes (A/74/202), the Board noted that the overall implementation of extant recommendations relating to prior periods had decreased from 48 per cent in 2017 to 41 per cent in 2018. The Secretary-General and the executive heads of the funds and programmes have noted the decrease in the overall implementation rate of extant recommendations and they are making efforts to increase it.

With regard to prioritization, the Board categorizes the most important recommendations as "main" recommendations. The implementation of those recommendations will be given high priority.

Please allow me, Mr. Chairman, 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 function. The Administration is committed to the timely and thorough implementation of the Board's recommendations as this will contribute to the improved management of resources and increased efficiency of the United Nations and its funds and programmes.

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

Thank you, Mr. Chairman.