



Statement on behalf of the Member States of the European Union

by

Jan De Preter

Counsellor

Delegation of the European Union to the United Nations

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Mr. Chair,

I have the honour to speak on behalf of the 28 Member States of the European Union.

The Candidate Countries Turkey, the Republic of North Macedonia*, Montenegro*, Serbia* and Albania*, the country of the Stabilisation and Association Process and potential candidate Bosnia and Herzegovina, as well as Ukraine and the Republic of Moldova, align themselves with this statement.

Mr. Chair,

At the outset, I would like to thank Mr. Peter Korn, Director of External Audit and Chair of the Audit Operations Committee, Board of Auditors, for presenting us the reports of the Board. Please let me also thank the Director of the Programme Planning and Budget Division, as well as the Chair of the Advisory Committee on Administrative and Budgetary Questions, for their presentations of the related reports of the Secretary-General and of the ACABQ.

Mr. 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 better functioning of the UN.

The reports of the Board of Auditors provide precious independent assessments on the use of the organization's funds. They constitute an essential resource of knowledge of the functioning of the UN system organizations. In this respect, the reports also greatly contribute to ensuring clear accountability to Member States. The work of the Board is a crucial component of the UN system oversight framework, and consistently contributes to better governance of the organization. It is in the greater interest of the organization and, therefore, all Member States, to take these high-quality analyses for the impartial and professional assessments that they are, without politicising the work of the Board.

The Board issued again an unqualified opinion regarding the financial and operational management of the UN. This statement comes with numerous recommendations of the Board. Through these recommendations, the Board helps drive the UN system to operate in a more sound, transparent and cost-effective way, which enables the Secretariat to implement its mandates more effectively and efficiently. This is particularly important at a time when the organization is undergoing ambitious reforms.

As a principle, the fact that some organizations and entities reject recommendations of the Board, or delay their implementation, is a matter of concern. Indeed, from 2017 to 2018, the number of rejected recommendations has increased, and the implementation rate of accepted recommendations has decreased. We will be investigating this situation in detail in the informal meetings.

Mr. Chair,

We welcome the findings and recommendations of the Board and would like to express our full support for its work. We would like to encourage the Secretary-General to ensure the full and

* *The Republic of North Macedonia, Montenegro, Serbia and Albania continue to be part of the Stabilisation and Association Process.*

timely implementation of these recommendations in order to preserve and strengthen the accountability of the UN.

In conclusion, we would like to express, once again, our appreciation for the work of the Board.

Thank you.