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Agenda item 132

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

FIFTH COMMITTEE

**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 2019
(A/74/709)**

Statement by

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Mr. Chairman,
Distinguished Delegates,

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 2019. The report provides additional information in response to the recommendations of the Board of Auditors contained in its report (A/74/5 (Vol. II), chap. II), where the Secretariat considered that additional information was required over and above the comments of the Administration already included in the report of the Board. This additional information is provided in Section II of the Secretary-General's report.

The report takes into account the request of the General Assembly, contained in paragraph 6 of its resolution 73/268 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.

It also takes into account the request of the General Assembly, contained in paragraph 7 of its resolution 73/268 B, which required the Secretary-General to continue to indicate an expected time frame for the implementation of the recommendations of the Board. It also includes the priorities for their implementation, information on the status of implementation and the office responsible. 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.

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.

In Annex II to its report for the period ended 30 June 2019 (A/74/5 (Vol. II), chap. II), the Board provided a summary of the status of implementation of its 103 extant recommendations issued during the six prior financial periods up to 30 June 2018. Out of the 103 extant recommendations, 24 (23 per cent) were assessed as “Implemented”, 59 (57 per cent) as “Under implementation”, 14 (14 per cent) as “Not implemented” and 6 (6 per cent) as “Overtaken by events”. According to the annex in the Board’s report, the oldest outstanding recommendation derives from the 2012/13 financial period and was originally published in the Board’s report for that period (A/68/5 (Vol. II), chap. II). The recommendation relates to the required enhancement of the collection of contractor performance reports and making better use of the information therein to facilitate decision-making in contract awards and extensions. To address this old recommendation, the Administration has developed a Contract Performance Report Tool that is now being rolled out.

In table II.1 of its report, the Board also assessed the overall status of implementation of all 325 recommendations it issued for the six prior financial periods from the 2012/13 financial period up to the 2016/18 financial period, reflecting an overall implementation rate of 71 per cent plus 7 per cent considered as overtaken by events (see below). This demonstrates that in the medium and long term, the Secretariat implements all recommendations issued by the Board. This is also in agreement with what the Board has stated paragraph 11 of its report, where it

acknowledged that its recommendations often necessitate actions to ensure compliance and may in some cases require a longer time for implementation.

Overall status of implementation of the recommendations of the Board of Auditors from six prior financial periods up until 30 June 2018

<i>Financial period</i>	<i>Report symbol</i>	<i>Total</i>	<i>Fully implemented</i>	<i>Under implementation</i>	<i>Not implemented</i>	<i>Overtaken by events</i>
2012/13	A/68/5 (Vol. II)	49	48 (98%)	1 (2%)	0 (0%)	0 (0%)
2013/14	A/69/5 (Vol. II)	63	58 (92%)	0 (0%)	0 (0%)	5 (8%)
2014/15	A/70/5 (Vol. II)	31	25 (81%)	1 (3%)	0 (0%)	5 (16%)
2015/16	A/71/5 (Vol. II)	55	41 (75%)	8 (14%)	0 (0%)	6 (11%)
2016/17	A/72/5 (Vol. II)	75	48 (64%)	25 (33%)	0 (0%)	2 (3%)
2017/18	A/73/5 (Vol. II)	52	11 (21%)	24 (46%)	14 (27%)	3 (6%)
Total		325	231 (71%)	59 (18%)	14 (4%)	21 (7%)

Out of the 73 recommendations that were assessed by the Board to be under implementation or not implemented, the Administration has requested for the closure of 22 and the other 51 were in progress as of February 2020. Detailed information on these recommendations is included in Section III of the report of the Secretary-General.

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 Organization.

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

Thank you, Mr. Chairman.