



Statement on behalf of the Member States of the European Union

Delegation of the European Union to the United Nations

**74th Session of the General Assembly
Fifth Committee
Second Resumed Session**

Item 132. Report of the Board of Auditors - UN peacekeeping operations

Written Statement

United Nations

May 2020

Mister Chair,

This statement is on behalf of the Member States of the European Union.

The Candidate Countries Turkey, the Republic of North Macedonia, Montenegro, Serbia and Albania¹, the country of the Stabilisation and Association Process and potential candidate Bosnia and Herzegovina, as well as Ukraine, the Republic of Moldova, and Georgia, align themselves with this statement.

At the outset, the Member States of the European Union would like to thank Mr. Peter Korn, Director of External Audit and Chair of the Audit Operations Committee of the Board of Auditors, for presiding over the preparation of the Board's report on the financial statements of UN peacekeeping operations from 1 July 2018 to 30 June 2019. We would also like to express our gratitude to Ms. Catherine Pollard, Under Secretary-General, Department of Management Strategy, Policy and Compliance, for preparing the report of the Secretary-General on the implementation of the recommendations of the Board. Finally, we wish to thank Mr. Abdallah Bachar Bong, Chair of the Advisory Committee on Administrative and Budgetary Questions, for preparing the report with the recommendations of his Committee.

The Member States of the European Union would like to take this opportunity to reiterate their appreciation for the important work carried out by the Board of Auditors. Its role as an independent reviewer of the entirety of the Organization's activity is indispensable in advancing accountability and transparency.

The Board helps drive the UN system to operate in a more efficient and cost-effective way, enabling the UN to implement its mandates more efficiently. Through its substantial reports and recommendations, the Board has made important contributions to the UN over the years. We would like to commend the Board for their extensive analysis of UN peacekeeping activities and are pleased that the Board has issued an unqualified opinion.

We strongly reaffirm the Board's authority to make observations on the full scope of administrative and managerial aspects of peacekeeping operations, as well as on those regarding the Organization as a whole. We believe that the Organization benefits and must continue to benefit from open and independent scrutiny. Artificial limits and narrow interpretation of the Board's purview risk leaving crucial areas of UN peacekeeping out of spotlight and having an adverse impact on mandate delivery, efficiency and transparency.

We welcome the attention given by the Board to the issue of efficiency and good management in peacekeeping, including by considering holistically a range of issues related to the military component, such as military skills and training, troop deployment and performance, administration of troop contributions, and performance assessment. The EU Member States have been strong supporters of the UN reform and the Action for Peacekeeping Agenda and we believe that, in the

¹ *The Republic of North Macedonia, Montenegro, Serbia and Albania continue to be part of the Stabilisation and Association Process.*

critical phase of the implementation of reforms, the Board's insight into possible challenges is particularly welcome and can inform progress towards more efficiency, effectiveness, transparency and accountability.

Measuring the impact of what is being done is also crucial, and we support the Board's call for improved tracking of security pillar reform implementation with measurable deliverables and enhanced performance indicators. We appreciate its recommendations regarding the roll-out of comprehensive performance assessment system in peacekeeping operations and its observations with respect to human resources management and procurement.

We look forward to discussing the Board's observations and recommendations in the upcoming weeks, including in the context of individual mission budgets and the observations of ACABQ on the overview report.

Finally, we wish to underscore the importance of seamless communication and unhindered dialogue between the Board and the Administration in the process of drafting their respective reports, in order for the General Assembly to be able to make informed decisions based on a full and clear picture.

In conclusion, we look forward to continuing constructive dialogue with the rest of the UN membership on these issues in the spirit of compromise, so that we can collectively reinforce the good practice of consensual decision making in the Fifth Committee and avoid the regrettable scenario of a vote that cast a shadow over the proceedings last year.