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**Fifth Committee, 2nd Resumed Part of the 74th UN General
Assembly**

**Agenda Item 132: Board of Auditors
May 4, 2020**

I would like to thank Mr. Peter Korn, Director of External Audit and Chair of the Audit Operations Committee, Mr. Chandru Ramanathan, Controller, and Mr. Abdallah Bachar Bong, Chair of the ACABQ, for producing their respective reports. I would also like to thank India, Germany, and Chile for their work on the Board of Auditors.

As an independent, technical, and external oversight body, the Board provides an essential oversight component to the management of the United Nations and has a unique perspective on the issues confronting UN peacekeeping. This additional perspective adds to the robust dialogue between Member States and the Secretariat, providing both parties with objective insights. Although the Secretariat and Member States have the right to disagree with observations or recommendations by the Board, my delegation strongly believes this committee should not make any attempts to make certain topics “off limits.” Once we censor

the voice of an independent body, it ceases to be independent. In this regard, my delegation hopes that we can have a substantive exchange on the issues before us with other delegations, the Secretariat, and the Board; and avoid the regrettable action taken by the G-77 and China on this agenda item last year.

The United States welcomes the Board's continued focus on performance issues in UN peacekeeping operations. We should all be able to agree that when peacekeeping operations perform well, the Organization and local populations benefit. We look forward to discussing these issues further, including: implementation of the Comprehensive Performance Assessment System, evaluations of military and police units, and Headquarters responsiveness to the needs of missions and troop-and police-contributing countries. In particular, we would like to discuss how we as Member States can support the Secretariat and missions in this regard.

We are pleased to note the Board's conclusion that all peacekeeping operations remained financially stable within the reporting period, with sufficient cash resources to sustain core operations. We are interested to hear more about financial management issues raised by the Board, in particular the closure of mission sites and asset disposal in light of recent and upcoming mission liquidations. We are also interested in the Secretariat's efforts to address the concerns raised by the Board on implementation of the Secretary-General's reforms, particularly the delegation of authority and measuring results from the reform of the peace and security architecture.

I would like to reiterate the critical value of a free-flowing exchange among Member States, the Board of Auditors, and the Secretariat to ensure the Organization continues to improve its mandate delivery and enhance its effective utilization of resources. The United States looks forward to engaging constructively on these issues in the coming weeks.

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