

*** CHECK AGAINST DELIVERY ***

UNITED NATIONS



NATIONS UNIES

Agenda item 135

**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 2021
(A/76/723)**

Statement by

**Ms. Maria Costa
Director, Finance Division
Office of Programme Planning, Finance and Budget
Department of Management Strategy, Policy and Compliance**

5 May 2022

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 2021, which is being submitted in accordance with paragraph 7 of General Assembly resolution 48/216 B.

The report provides additional information, where necessary, in response to the recommendations of the Board of Auditors contained in its report (A/76/5 (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 7 of its resolution 75/242 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 10 of its resolution 75/242 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 11 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 2021, the Board provided a summary of the status of implementation of its 89 extant recommendations issued during the five prior financial periods up to 30 June 2020. Out of the 89 extant recommendations, 53 (59 per cent) were assessed as "Implemented", 22 (25 per cent) as "Under implementation", 9 (10 per cent) as "Not implemented" and 5 (6 per cent) as "Overtaken by events". It should be noted that due to the Administration's focus on the implementation of recommendations, and its efforts and engagement with the Board, the implementation rate of extant recommendations increased to 59 per cent compared to 36 per cent in the previous period. Considering also the recommendations assessed as "Overtaken by events", a total of 65 per cent of the extant recommendations were closed by the Board of Auditors.

In the first table of Annex II to its report, the Board also assessed the overall status of implementation of all 255 recommendations it issued for the five prior financial periods from the 2015/16 financial period up to the 2019/20 financial

period. Out of the 255 recommendations, 194 (76 per cent) were assessed by the Board as “Implemented”, a further 30 (12 per cent) were assessed as “Overtaken by events”, 22 (9 per cent) as “Under implementation” and the remaining 9 (3 per cent) as “Not implemented”.

Out of the 22 recommendations that were assessed by the Board as being “under implementation” and the 9 that were assessed as “not implemented”, the Administration requested for the closure of 11 and the other 20 were under implementation as of February 2022. Detailed information on these recommendations is included in Section III of the report of the Secretary-General.

I would like to recognize and thank the Board of Auditors for the constructive manner in which it has engaged with the Secretariat in the performance of its oversight responsibilities. Noting that the term for the Board of Auditors team from Germany is ending in June 2022, I want to specifically thank them for their cooperation and professional work, which has been very useful to the Organization.

I also take this opportunity to express my appreciation to my colleagues from the relevant entities of the Secretariat, who are here with me today to respond to the questions from the distinguished Delegates.

Thank you Mr. Chairman.