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Agenda item 132

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

Report of the Fifth Committee

Rapporteur: Mr. Yaron Wax (Israel)

I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 132 is set out in the report of the Committee contained in document [A/74/603](#).
2. During the second part of the resumed seventy-fourth session, the Fifth Committee met online owing to the coronavirus disease (COVID-19) pandemic, during which it resumed its consideration of the item.
3. For its consideration of the item, the Committee had before it the following documents:
 - (a) Financial report and audited financial statements for the 12-month period from 1 July 2018 to 30 June 2019 and report of the Board of Auditors on United Nations peacekeeping operations ([A/74/5 \(Vol. II\)](#));
 - (b) 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](#));
 - (c) Related report of the Advisory Committee on Administrative and Budgetary Questions ([A/74/806](#)).

II. Consideration of draft resolution [A/C.5/74/L.33](#)

4. On 24 June 2020, the Chair of the Committee submitted for consideration under silence procedure, in accordance with General Assembly decisions 74/544 and 74/555, a draft resolution entitled “Financial reports and audited financial statements, and reports of the Board of Auditors” ([A/C.5/74/L.33](#)), submitted on the basis of informal consultations coordinated by the representative of Kenya.



5. On 27 June, the Committee considered draft resolution [A/C.5/74/L.33](#) adopted, in accordance with the process set out in decisions 74/544 and 74/555 (see para. 6). It also noted that it would take note of the resolution at its next meeting held after the cessation of the precautionary measures as soon as the circumstances allowed.

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

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

The General Assembly,

Recalling its resolutions [73/268](#) B of 3 July 2019 and [74/249](#) of 27 December 2019,

Having considered the financial report and audited financial statements for the 12-month period from 1 July 2018 to 30 June 2019 and the report of the Board of Auditors on United Nations peacekeeping operations,¹ 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 2019² and the related report of the Advisory Committee on Administrative and Budgetary Questions,³

1. *Takes note* of the audit opinions and findings, and endorses the recommendations, contained in the report of the Board of Auditors;¹
2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;³
3. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;
4. *Takes note* of 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;²
5. *Requests* 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;
6. *Also requests* the Secretary-General to continue to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors and the priorities for their implementation, including the office holders to be held accountable and measures taken in that regard;
7. *Further requests* the Secretary-General to provide, in his next report on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations, a full explanation for the delays in the implementation of all outstanding recommendations of the Board, the root causes of the recurring issues and the measures to be taken.

¹ *Official Records of the General Assembly, Seventy-fourth Session, Supplement No. 5, vol. II (A/74/5 (Vol. II)).*

² [A/74/709](#).

³ [A/74/806](#).