



General Assembly

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Sixty-seventh session
Agenda item 128

Resolution adopted by the General Assembly on 28 June 2013

[on the report of the Fifth Committee (A/67/666/Add.1)]

67/235. Financial reports and audited financial statements, and reports of the Board of Auditors

B¹

The General Assembly,

Recalling its resolutions 66/232 B of 21 June 2012 and 67/235 A of 24 December 2012,

Having considered the financial report and audited financial statements for the 12-month period from 1 July 2011 to 30 June 2012 and the report of the Board of Auditors on the United Nations peacekeeping operations,² the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations for the financial period ended 30 June 2012³ and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁴

1. *Accepts* the financial report and audited financial statements of the United Nations peacekeeping operations for the period from 1 July 2011 to 30 June 2012;²

2. *Takes note* of the observations and endorses the recommendations contained in the report of the Board of Auditors;⁵

3. *Also takes note* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;⁴

¹ Resolution 67/235, in section VI of the *Official Records of the General Assembly, Sixty-seventh Session, Supplement No. 49 (A/67/49)*, vol. I, becomes resolution 67/235 A.

² *Official Records of the General Assembly, Sixty-seventh Session, Supplement No. 5*, vol. II (A/67/5 (Vol. II)).

³ A/67/741.

⁴ A/67/782.

⁵ *Official Records of the General Assembly, Sixty-seventh Session, Supplement No. 5*, vol. II (A/67/5 (Vol. II)), chap. II.



4. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

5. *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 2012;³

6. *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;

7. *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;

8. *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;

9. *Requests* the Advisory Committee to request the Board of Auditors to follow up on its recommendation contained in paragraph 202 of its report,² taking into account the updated information provided by the Secretary-General.

*90th plenary meeting
28 June 2013*