



General Assembly

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Agenda item 131

Resolution adopted by the General Assembly on 17 June 2016

[on the report of the Fifth Committee ([A/70/624/Add.2](#))]

70/238. Financial reports and audited financial statements, and reports of the Board of Auditors

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The General Assembly,

Recalling its resolutions 69/249 B of 25 June 2015 and 70/238 A of 23 December 2015,

Having considered the financial report and audited financial statements for the 12-month period from 1 July 2014 to 30 June 2015 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 2015² and the related report of the Advisory Committee on Administrative and Budgetary Questions,³

1. *Accepts* the financial report and audited financial statements of the United Nations peacekeeping operations for the period from 1 July 2014 to 30 June 2015;¹

2. *Approves* the conclusions and recommendations contained in the report of the Board of Auditors;¹

3. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;³

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 2015;²

¹ *Official Records of the General Assembly, Seventieth Session, Supplement No. 5, vol. II* ([A/70/5 \(Vol. II\)](#)).

² [A/70/724](#).

³ [A/70/803](#).



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. *Expresses concern* about the continued weaknesses in the areas of budget formulation and implementations, asset management, travel management, procurement and contracting, management of construction projects, information and communications technology and the global field support strategy, and in this regard requests the Secretary-General to continue his efforts to address these weaknesses, as a matter of priority, taking into account the comments, observations and recommendations of the Board of Auditors;

10. *Requests* the Secretary-General to continue his efforts to hold staff members accountable, in particular senior managers, for mismanagement and poor decision-making leading to financial loss for the Organization.

*105th plenary meeting
17 June 2016*