



General Assembly

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Seventy-sixth session

Agenda item 135

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

Resolution adopted by the General Assembly on 29 June 2022

[on the report of the Fifth Committee ([A/76/617/Add.1](#), para. 6)]

76/235. Financial reports and audited financial statements, and reports of the Board of Auditors

B¹

The General Assembly,

Recalling its resolutions [75/242](#) B of 30 June 2021 and [76/235](#) of 24 December 2021,

Having considered the financial report and audited financial statements for the 12-month period from 1 July 2020 to 30 June 2021 and the report of the Board of Auditors on United Nations peacekeeping operations,² 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 2021³ and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁴

1. *Takes note* of the audit opinions and findings, and endorses the recommendations, contained in the report of the Board of Auditors;

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

¹ Resolution [76/235](#), in section VI of the *Official Records of the General Assembly, Seventy-sixth Session, Supplement No. 49 (A/76/49)*, vol. I, becomes resolution [76/235](#) A.

² *Official Records of the General Assembly, Seventy-Sixth Session, Supplement No. 5*, vol. II ([A/76/5 \(Vol. II\)](#)).

³ [A/76/723](#).

⁴ [A/76/735](#) and [A/76/735/Corr.1](#).



3. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;
4. *Reaffirms* that the Board of Auditors may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Organization, and recognizes that the recommendations of the Board are provided to the Secretary-General in the Board's capacity as independent auditor, and that acceptance of recommendations by the Secretary-General does not negate existing prerogatives and legislative responsibilities of the General Assembly;
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 2021;
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. *Emphasizes* that unhindered communication and cooperation between the Board and the Administration in the conduct of audits and during the preparation of their respective reports is indispensable to informed decision-making by the General Assembly;
8. *Recalls* paragraph 22 of the report of the Advisory Committee, and requests the Secretary-General to promulgate a human resources downsizing policy for drawdown and liquidation;
9. *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;
10. *Also 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.

*89th plenary meeting
29 June 2022*
