



General Assembly

Distr.: General

5 July 2018

Original: English

Seventy-second session

Agenda item 133

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

Report of the Fifth Committee

Rapporteur: Mr. Felipe **García Landa** (Mexico)

I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 133 is set out in the report of the Committee contained in document [A/72/572](#).
2. The Fifth Committee resumed its consideration of the item at its 39th and 48th meetings, on 15 May and 5 July 2018. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records.¹
3. For its consideration of the item, the Fifth Committee had before it the following documents:
 - (a) Financial report and audited financial statements for the 12-month period from 1 July 2016 to 30 June 2017 and report of the Board of Auditors on the United Nations peacekeeping operations ([A/72/5 \(Vol. II\)](#));
 - (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 2017 ([A/72/756](#));
 - (c) Related report of the Advisory Committee on Administrative and Budgetary Questions ([A/72/850](#)).

II. Consideration of draft resolution [A/C.5/72/L.32](#)

4. At its 48th meeting, on 5 July, the Committee had before it a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board

¹ [A/C.5/72/SR.39](#) and [A/C.5/72/SR.48](#).



of Auditors” ([A/C.5/72/L.32](#)), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Panama.

5. At the same meeting, the Committee adopted draft resolution [A/C.5/72/L.32](#) without a vote (see para. 6).

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 [71/261 B](#) of 30 June 2017 and [72/8](#) of 17 November 2017,

Having considered the financial report and audited financial statements for the 12-month period from 1 July 2016 to 30 June 2017 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 2017² 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. *Acknowledges* the usefulness of the conclusions and recommendations of the Advisory Committee on audit opinions and findings on peacekeeping operations and other related cross-cutting issues, contained in the report of the Board of Auditors together with other relevant reports under the agenda item on financial reports and audited financial statements, and reports of the Board of Auditors, and in this regard looks forward to considering the conclusions and recommendations of the Advisory Committee under this agenda item as well as under other relevant agenda items, as appropriate;
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 2017;²
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

¹ *Official Records of the General Assembly, Seventy-second Session, Supplement No. 5, vol. II (A/72/5 (Vol. II)).*

² [A/72/756](#).

³ [A/72/850](#).

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.
