



# General Assembly

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## Seventy-fifth session

Agenda item 138

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

#### **Report of the Fifth Committee**

*Rapporteur:* Mr. Tsu Tang Terrence **Teo** (Singapore)

#### **I. Introduction**

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 138 is set out in the report of the Committee contained in document [A/75/665](#).

2. During the second part of the resumed seventy-fifth session, the Fifth Committee met formally and remotely owing to the coronavirus disease (COVID-19) pandemic, during which it resumed its consideration of the item. The Committee formally resumed its consideration of the item in person at its 15th meeting, on 29 June 2021. Statements and observations made in the course of the Committee's formal consideration of the item are reflected in the relevant summary record.<sup>1</sup>

3. For its further 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 2019 to 30 June 2020 and report of the Board of Auditors on United Nations peacekeeping operations ([A/75/5 \(Vol. II\)](#));

(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 2020 ([A/75/793](#));

(c) Related report of the Advisory Committee on Administrative and Budgetary Questions ([A/75/829](#)).

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<sup>1</sup> [A/C.5/75/SR.15](#).



## II. Consideration of draft resolution [A/C.5/75/L.48](#)

4. At its 15th meeting, on 29 June, the Committee had before it a draft resolution entitled “Financial reports and audited financial statements, and reports of the Board of Auditors” ([A/C.5/75/L.48](#)), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Kenya.
5. At the same meeting, the Committee adopted draft resolution [A/C.5/75/L.48](#), 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 [74/249](#) B of 30 June 2020 and [75/242](#) of 31 December 2020,

*Having considered* the financial report and audited financial statements for the 12-month period from 1 July 2019 to 30 June 2020 and the report of the Board of Auditors on United Nations peacekeeping operations,<sup>1</sup> 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 2020<sup>2</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>3</sup>

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;
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. *Notes* that certain matters in the report of the Board of Auditors on peacekeeping operations relate to policy matters, and reaffirms the prerogatives of the Member States and relevant organs of the United Nations on policy matters;
6. *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 2020;
7. *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;
8. *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;

<sup>1</sup> *Official Records of the General Assembly, Seventy-fifth Session, Supplement No. 5, vol. II (A/75/5 (Vol. II)).*

<sup>2</sup> [A/75/793](#).

<sup>3</sup> [A/75/829](#).

9. *Recalls* paragraph 43 of section III of its resolution [70/286](#) of 17 June 2016, and requests the Secretary-General to continue to strengthen accountability, oversight and internal controls, including in the areas of procurement and asset management across peacekeeping missions;

10. *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;

11. *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.

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