

\*\*\* CHECK AGAINST DELIVERY \*\*\*



**Agenda Item 131:**  
**Financial reports and audited financial statements, and**  
**reports of the Board of Auditors**

**Report of the Secretary-General on the implementation of recommendations  
of the Board of Auditors concerning United Nations peacekeeping operations  
for the financial period ended 30 June 2013  
(A/68/751)**

**Fifth Committee**

**Statement made by**

**Ms. Maria Eugenia Casar**  
**Assistant Secretary-General, Controller**  
**Wednesday, 7 May 2014**

Mr. Chairman,  
Distinguished Delegates,

I have the honour to introduce 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 2013. The report provides additional information, where necessary, in response to the recommendations of the Board of Auditors contained in its report (A/68/5 (Vol. II)). Details are provided where the Secretariat considered that additional information was required over and above the comments of the Administration already included in the report of the Board. This additional information is provided in Part II of the Secretary-General's report.

This report takes into account the request of the General Assembly, contained in paragraph 7 of its resolution 67/235 B, which requires the Secretary-General to continue to indicate an expected time frame for the implementation of the recommendations of the Board. It also includes the priorities for their implementation, information on the status of implementation and the Department responsible. This information is provided for both the new recommendations

contained in the current report of the Board, and for outstanding recommendations from previous reports of the Board.

The Secretary-General's report also takes into account the provisions of paragraph 8 of resolution 67/235 B that requested the Secretary-General to provide a full explanation for the delays in implementation of all outstanding recommendations of the Board. In Annex II of its report, the Board highlighted 28 out of 69 recommendations<sup>1</sup> from prior periods as under implementation. Of the 28 recommendations, the Administration had subsequently implemented 15 as of January 2014.

The Board noted that the Administration has continued its positive efforts to address the Board's concerns and to enhance financial control and management. The Board also noted that there was a major improvement in the rate of implementation (55 per cent) of its recommendations for the 2011-2012 financial period compared with the previous period (45 per cent).

Let me assure you that the Administration is aware of all the issues raised by the Board and continues to work relentlessly towards the implementation of the Board's recommendations.

With regard to prioritization, the Secretary-General has taken note of the **20 main** recommendations highlighted by the Board in its current report. While the implementation of all recommendations remains priority, the **main** recommendations have been designated as **high priority** and the other 45 recommendations as medium priority.

I wish to re-emphasize the Secretariat's commitment to the full and timely implementation of Board of Auditor's recommendations and note the positive contribution that the implementation of the recommendations makes to improve the efficiency and effectiveness of the Organization.

I would also like to recognize and thank the Board for the constructive manner in which they engage the United Nations in the performance of their oversight responsibilities and hope that this collaboration shall continue to contribute to building an even better managed and more transparent United Nations.

Thank you Mr. Chairman and distinguished Delegates

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<sup>1</sup> The Board has previously counted recommendations based on the number of paragraphs in which they appeared in its reports. However, if a recommendation has several parts in the same paragraph, the Board is now counting each part as a separate recommendation starting with its report A/68/5 (Vol. II).