

Report of the Board of Auditors on the accounts of the United Nations peacekeeping operations and 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

Statement by the Chairman of the Advisory Committee on Administrative and Budgetary Questions to the Fifth Committee

Report of the Board of Auditors: A/68/5(Vol.II)

Report of the Secretary-General: A/68/751

Report of the Advisory Committee: A/68/843

Mr. Chairman,

I am pleased to introduce the Advisory Committee's report on the Board of Auditors' report on the accounts of the United Nations peacekeeping operations for the period ended 30 June 2013 and the Secretary-General's report on the implementation of the Board's recommendations.

The Advisory Committee considers that the report of the BOA provides valuable insights into the management of peacekeeping operations of the United Nations.

The Committee takes note of the Board's audit opinion and its comments and concerns, particularly in specific areas relating to procurement, budgets and project management of the global field support strategy.

While noting the reported progress in preparation for the implementation of IPSAS, the Advisory Committee trusts that the outstanding tasks highlighted by the Board for ensuring a successful implementation of IPSAS will be addressed as a priority.

The Advisory Committee also notes the improvements observed by the Board in asset management, but is concerned over the reported deficiencies in the management of sensitive military equipment. The Committee trusts that appropriate monitoring from the headquarters will be ensured in the future.

The Committee notes the Board's observation that a significant amount of cash and receivables were written off, which is explained partly by the one-time increase due to the preparation of IPSAS implementation. But the Committee remains concerned with the instances of insufficient follow-up and lack of timely action in recovering the receivable amounts. Sustained efforts are required by the mission management as well as the headquarters in recovering these amounts.

The Committee also refers to the Board's findings in a number of additional areas in its report on cross-cutting issues related to United Nations peacekeeping operations.

I thank you Mr. Chairman.