

*** CHECK AGAINST DELIVERY ***

UNITED NATIONS



NATIONS UNIES

Agenda item 133

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

FIFTH COMMITTEE

**Reports of the Secretary-General on the implementation of the
recommendations of the Board of Auditors contained in its reports on the
United Nations, the capital master plan and on the United Nations funds and
programmes for the year ended 31 December 2016 (A/72/355 and Add.1)**

**Statement by
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Department of Management**

24 October 2017

Mr. Chairman,
Distinguished Delegates,

I have the honour to introduce the reports of the Secretary-General on implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations and capital master plan (A/72/355) and on the United Nations funds and programmes (A/72/355/Add.1) for the year ended 31 December 2016.

The reports provide further information to the comments already submitted to the Board by the Secretary-General. They also include information on the status of implementation, the office responsible, estimated completion date and priority for each recommendation; as well as an update on the status of implementation of the recommendations relating to prior periods that the Board considered not fully implemented at the time it issued its reports.

The Secretary-General and the executive heads of the United Nations funds and programmes have concurred with most of the Board's recommendations and

have made every effort to ensure compliance with the General Assembly's request regarding their implementation.

With regard to the report of the Secretary-General on implementation of the recommendations contained in the reports of the Board on United Nations Volume I and on the capital master plan for the year ended 31 December 2016, the Administration accepted all of the Board's recommendations.

As concerns Volume I, the Committee should note that, of the 210 recommendations relating to the previous five financial periods, **107 (51 per cent)** were fully implemented; **66 (31 per cent)** were under implementation; **10 (5 per cent)** had not been implemented; and **27 (13 per cent)** had been closed by the Board or overtaken by events, as of 31 December 2016.

In paragraph 102 and table 13 of the concise summary of the principal findings and conclusions contained in the reports of the Board of Auditors for the annual financial period 2016 (A/72/176), the Board noted that the overall implementation rate of old recommendations had increased to 45 per cent in 2016 from 43 per cent in 2015. The Board, however, expressed its concern about the 53 recommendations that were pending for more than two years.

The reasons for the delays in the implementation of recommendations that have been pending for more than two years include factors such as the need to change some policies and introduce additional controls in systems, and delays caused by multiple business transformational projects.

With regard to prioritization, the Board categorizes the most important recommendations as "main" recommendations. While all accepted recommendations of the Board of Auditors will be implemented in a timely manner, the main recommendations will be given a higher priority.

With regard to the capital master plan, of the 23 recommendations relating to the previous four financial periods, **8 (35 per cent)** were fully implemented; **10 (43 per cent)** were under implementation; and **5 (22 per cent)** had been closed by the Board or overtaken by events, as of 31 December 2016.

Please allow me, Mr. Chairman and distinguished Delegates, to express on behalf of the Secretary-General, his sincere appreciation to the Board of Auditors for the professionalism and constructive spirit in which it discharges its oversight functions. The Administration remains committed to the timely and thorough implementation of the Board's recommendations.

Finally, I would like take this opportunity to express my appreciation to my colleagues from various Departments and Offices of the Secretariat as well as colleagues from the other United Nations entities, who will be with us during the informal consultations to respond to the questions the distinguished Delegates of the Committee might have.

Thank you, Mr. Chairman