

## Summary of Opinions Issued by the United Nations Board of Auditors

The summarized financial statements included in this section of the report have been extracted from the complete financial statements that have been audited by the United Nations Board of Auditors. The following table shows the periods covered by the financial statements and the types of opinion issued by the Board of Auditors.

Organization audited	Period of the financial statements	Type of opinion issued on the financial statements	Date of audit report
United Nations (A/61/5 Vol. I)	Biennium ended 31 December 2005	Unqualified opinion	28 July 2006
United Nations Peacekeeping Operations (A/60/5 Vol. II)	Year ended 30 June 2005	Unqualified opinion with emphasis of matter	31 January 2006
International Trade Centre (A/61/5 Vol. III)	Biennium ended 31 December 2005	Unqualified opinion	28 July 2006
United Nations University (A/61/5 Vol. IV)	Biennium ended 31 December 2005	Unqualified opinion	28 July 2006
International Criminal Tribunal for Rwanda (A/61/5 Add. 11)	Biennium ended 31 December 2005	Unqualified opinion	28 July 2006
International Criminal Tribunal for Former Yugoslavia (A/61/5 Add. 12)	Biennium ended 31 December 2005	Unqualified opinion	28 July 2006
United Nations Drug Control Programme (A/61/5 Add. 9)	Biennium ended 31 December 2005	Unqualified opinion	28 July 2006
United Nations Environment Programme (A/61/5 Add. 6)	Biennium ended 31 December 2005	Unqualified opinion with emphasis of matter	28 July 2006
United Nations Settlements Programme (A/61/5 Add 8)	Biennium ended 31 December 2005	Unqualified opinion	28 July 2006
United Nations Relief and Works Agency (A/61/5 Add. 3)	Biennium ended 31 December 2005	Unqualified opinion	28 July 2006
United Nations High Commissioner for Refugees (A/61/5 Add. 5)	Year ended 31 December 2005	Unqualified opinion	28 July 2006
United Nations Institute for Training and Research (A/61/5 Add. 4)	Biennium ended 31 December 2005	Unqualified opinion	28 July 2006

For a better understanding of the scope of the audits, results of operations, financial position and cash flows of the above-mentioned entities, the summarized financial statements should be read in conjunction with the financial statements from which they were derived and the Board's long-form and short-form reports thereon. Those reports also highlight, where applicable, any areas of non-compliance with relevant Financial Regulations and provide details of issues where the Board issued unqualified opinions with an emphasis of matter.