

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

UNITED NATIONS



NATIONS UNIES

**Agenda item 132**

**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 and on the United Nations funds and programmes for the year  
ended 31 December 2015 (A/71/331/Add.1 (Part I) and (Part II), and  
A/71/331/Add.2)**

**Statement by**

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Department of Management**

**13 December 2016**

Madam Chair,

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 on the United Nations funds and programmes for the year ended 31 December 2015.

The reports of the Secretary-General on the funds and programmes (A/71/331/Add.1 (Part I) and (Part II)), provide further information to the comments already submitted to the Board. They also include information on the status of implementation, office responsible, estimated completion date and priority for each recommendation; as well as an update on the status of implementation of the recommendations of prior periods not fully implemented.

The executive heads have concurred with all but two<sup>1</sup> of the Board's recommendations and have made every effort to ensure compliance with the General Assembly's request with regard to the implementation of the Board's recommendations.

With regard to the report of the Secretary-General on implementation of the recommendations contained in the report of the Board for the year ended 31 December 2015 on the United Nations (A/71/331/Add.2), the Administration accepted all of the Board's recommendations. The report of the Secretary-General provides comments on the recommendations in the Board's report from the Administration's perspective; as well as information on the status of implementation, department responsible, estimated completion date and priority for each recommendation. It also includes updated information on the status of implementation of the recommendations of the Board of prior periods not fully implemented.

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<sup>1</sup> Two recommendations were not accepted by the United Nations University

With regards to the United Nations Secretariat, the Committee should note that, of the 166 recommendations relating to the previous four financial periods, **54 per cent** were fully implemented; **33 per cent** were under implementation; and **14 per cent** had been closed by the Board or overtaken by events as of 30 June 2016.

In paragraph 102 and annex III of the concise summary of the principal findings and conclusions contained in the reports of the Board of Auditors for the annual financial period 2015 (A/71/558), the Board noted that out of the total of 515 extant recommendations made to the United Nations and its funds and programmes for the period up to December 2014 -June 2015 for peacekeeping operations-, **41 per cent** had been fully implemented, **42 per cent** were under implementation, **8 per cent** had not been implemented, **4 per cent** had been overtaken by events, **3 per cent** had been reiterated, and **2 per cent** had been closed by the Board.

The reasons for the increasing trend of unimplemented recommendations include factors such as the need to change some policies, 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.

Please allow me, Madam Chair, 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 function. The Administration remains confident that its commitment to the timely and thorough implementation of the Board's recommendations will contribute to the improved management of resources and increased efficiency of the United Nations and its funds and programmes.

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 the questions the distinguished Delegates of the Committee might have.

Thank you, Madam Chair.