



**Statement on behalf of the Member States of the European Union**

**By**

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**Counsellor**

**Delegation of the European Union to the United Nations**

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the Board of Auditors**

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***-- As Delivered --***

Madame Chair,

I have the honour to speak on behalf of the Member States of the European Union.

At the outset, we would like to thank the Chair of the Audit Operations Committee of the Board of Auditors, Mr. Salhina Mkumba, for the presentation of the report of the Board of Auditors for the financial year that ended 31 December 2015. We would also like to thank Ms Bettina Tucci Bartsiotas, Assistant Secretary-General, Controller of the Office of Programme Planning, Budget and Accounts, for introducing the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors. Finally, we would also like to thank the Vice-Chair of the Advisory Committee on Administrative and Budgetary Questions, Mr. Babou Sene, for presenting the recommendations of the Committee.

Madame Chair,

Let me state that we regret the late issuance of the ACABQ report. We would like to, once again, reiterate the importance of the timely and simultaneous submission of all required documentation in all official languages. This is key to inclusivity and transparency that will help us reach a successful negotiated outcome.

Madame Chair,

The Member States of the European Union attach great importance to the role of the Board of Auditors. Through its high quality reports and useful recommendations, the Board has made an important contribution to the development of a sounder, more cost-effective and transparent UN system. The unqualified audit opinions of the Board have provided Member States with independent assessments on the use of Member States' funds. The Board's reports

have also contributed to better governance and more efficient financial and operational management of the UN.

Madame Chair,

We welcome the findings and recommendations of the Board on the financial position of the United Nations, as well as its financial performance and cash flows, as expressed in its latest report.

Madame Chair,

The EU Member States recognize that the UN Administration is currently delivering a number of business transformation and modernization projects, such as IPSAS, Umoja and the Global Service Delivery Model, which, if fully and effectively implemented, should enhance transparency, efficiency and cost-effectiveness of the Organization's management. In this context, we commend the global implementation of Umoja across the Secretariat in 2015. However, we note the Board's observation that the Administration is not yet making full use of the new platforms to support improved management decision-making and deliver the promised financial and service delivery improvements.

In regards to business transformation, we concur with the Board on the need for a more harmonized approach to Organisation-wide business transformation and the need to establish an approach to managing and improving operations to enable continuous reform and improvements in departments. On enterprise risk management, we regret that the progress made has been insufficient and concur with the Board's view that the Administration still needs to find a comprehensive plan for its full implementation.

Regarding the management of its workforce, the UN's key resource, the EU Member States align themselves with the Board's opinion that the Organisation has to improve its efficiency and strategic focus of its human resources management.

Finally, we take note of the levels of implementation of the recommendations issued by the Board in its report on the financial year that ended with 31 December 2014, and we concur with the Board that the decrease in the rate of implementation is a matter of concern and we continue to encourage the Secretary-General to ensure the full and timely implementation of all recommendations.

Madame Chair,

In conclusion, the Member States of the European Union would like to express, once again, their appreciation for the work of the Board, and their readiness to endorse the present report as a whole.

I thank you, Madame Chair.