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**Agenda item 133**

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

**FIFTH COMMITTEE**

**Report of the Secretary-General on implementation of the recommendations of  
the Board of Auditors concerning United Nations peacekeeping operations for  
the financial period ended 30 June 2017 (A/72/756)**

**Statement by**

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**15 May 2018**

Mr. Chairman,  
Distinguished Delegates,

1. I have the honour to introduce the 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 2017 (A/72/756).
2. Section II of the report provides additional information in response to the recommendations of the Board of Auditors contained in its report (A/72/5 (Vol. II), chap. II).
3. The report takes into account the request of the General Assembly (paragraph 6 of its resolution 71/261 B) to indicate an expected time frame for the implementation of the recommendations of the Board. It also includes the priorities for their implementation, information on the status of implementation and the office responsible. This information is provided for all outstanding recommendations of the Board.
4. The report also takes into account the provisions of paragraph 7 of resolution 71/261 B that requested the Secretary-General to provide a full explanation for the delays in implementation of all outstanding recommendations of the Board.

Mr. Chairman

5. For the period ended 30 June 2017, the main recommendations marked as “High priority” relate to: (a) air operations; (b) delegation of authority; (c) use of consultants; (d) procurement; (e) standard costing of property, plant and equipment; (f) disclosures regarding related party transactions; (g) internal controls relating to payments; (h) welfare and recreation committees; (i) Galileo decommissioning project; (j) travel management; (k) an unused airport in UNISFA; (l) environmental management; and (m) liquidation of missions.
6. In the area of air operations, the Board recommended that the Administration establish a central budget for all strategic air operations and consider including all regional air operations and air troop movement into it. The Board also recommended that the Administration consider introducing centralized aircraft coordination at global and regional levels, which would permit sharing commercial and military aircraft between peacekeeping and special political missions in the most efficient and cost-effective way.

7. The Board also recommended that the Secretariat should develop a clear, simple and transparent system for delegating authorities to peacekeeping missions and ensure that responsibilities and accountabilities are aligned. With regard to consultants, the Board recommended that the Administration implement the tools necessary for a competitive selection process of consultants and individual contractors and provide adequate guidance to missions in accordance with ST/AI/2013/4.
8. All the recommendations issued by the Board were accepted by the Administration.

Mr. Chairman

9. In paragraph 9 of its report, the Board noted that out of the 55 recommendations made by the Board in the 2015/16 financial year, 2 recommendations were overtaken by events and of the remaining 53 recommendations, the Board assessed that 23 recommendations (42 per cent) had been implemented, 28 recommendations (52 per cent) were under implementation and 2 recommendations (4 per cent) had not been implemented.
10. In the previous three financial years (2012/13 to 2014/15), the Board made a total of 143 recommendations of which 10 recommendations were overtaken by events. Out of the remaining 133 recommendations, 128 (96 per cent) had been implemented and 5 (4 per cent) were under implementation. In paragraph 10 of its report, the Board acknowledged that its recommendations often require actions for compliance and may in some cases require a longer time for implementation.
11. Out of the 35 recommendations that were assessed by the Board to be under implementation or not implemented, the Administration has requested for the closure of 5 and the other 30 were in progress as of January 2018. Detailed information on these recommendations is included in Section III of the report of the Secretary-General.
12. I would like to recognize and thank the Board of Auditors for the constructive manner in which it has engaged with the Secretariat in the performance of its oversight responsibilities.
13. The Administration is ready to respond to any questions from the distinguished Delegates, in respect to the report of the Secretary-General, during the informal consultations.
14. Thank you, Mr. Chairman.