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Agenda item 135

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

Report of the Fifth Committee

Rapporteur: Mr. Kavoy Anthony **Ashley** (Jamaica)

I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 135 is set out in the report of the Committee contained in document [A/76/617](#).
2. The Fifth Committee resumed its consideration of the item at its 15th and 21st meetings, on 5 May and 29 June 2022. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records.¹
3. For its further consideration of the item, the Committee had before it the following documents:
 - (a) Report of the Board of Auditors and financial report and audited financial statements for the 12-month period from 1 July 2020 to 30 June 2021 on the United Nations peacekeeping operations ([A/76/5 \(Vol. II\)](#));
 - (b) 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 2021 ([A/76/723](#));
 - (c) Related report of the Advisory Committee on Administrative and Budgetary Questions ([A/76/735](#) and [A/76/735/Corr.1](#)).

II. Consideration of draft resolution [A/C.5/76/L.55](#)

4. At its 21st meeting, on 29 June, the Committee had before it a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board

¹ [A/C.5/76/SR.15](#) and [A/C.5/76/SR.21](#).



of Auditors” ([A/C.5/76/L.55](#)), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Kenya.

5. At the same meeting, the Committee adopted draft resolution [A/C.5/76/L.55](#) without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

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

The General Assembly,

Recalling its resolutions [75/242](#) B of 30 June 2021 and [76/235](#) of 24 December 2021,

Having considered the financial report and audited financial statements for the 12-month period from 1 July 2020 to 30 June 2021 and the report of the Board of Auditors on United Nations peacekeeping operations,¹ 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 2021² and the related report of the Advisory Committee on Administrative and Budgetary Questions,³

1. *Takes note* of the audit opinions and findings, and endorses the recommendations, contained in the report of the Board of Auditors;
2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;
3. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;
4. *Reaffirms* that the Board of Auditors may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Organization, and recognizes that the recommendations of the Board are provided to the Secretary-General in the Board's capacity as independent auditor, and that acceptance of recommendations by the Secretary-General does not negate existing prerogatives and legislative responsibilities of the General Assembly;
5. *Takes note* of 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 2021;
6. *Requests* the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner;
7. *Emphasizes* that unhindered communication and cooperation between the Board and the Administration in the conduct of audits and during the preparation of their respective reports is indispensable to informed decision-making by the General Assembly;
8. *Recalls* paragraph 22 of the report of the Advisory Committee, and requests the Secretary-General to promulgate a human resources downsizing policy for drawdown and liquidation;

¹ *Official Records of the General Assembly, Seventy-Sixth Session, Supplement No. 5, vol. II (A/76/5 (Vol. II)).*

² [A/76/723](#).

³ [A/76/735](#) and [A/76/735/Corr.1](#).

9. *Requests* the Secretary-General to continue to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors and the priorities for their implementation, including the office holders to be held accountable and measures taken in that regard;

10. *Also requests* the Secretary-General to provide, in his next report on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations, a full explanation for the delays in the implementation of all outstanding recommendations of the Board, the root causes of the recurring issues and the measures to be taken.
