



General Assembly

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Item 5 (b) of the provisional agenda

Consideration of reports on the work of the Standing Committee

Programme budgets, management, financial control and administrative oversight

Report of the Board of Auditors to the General Assembly on the accounts of the Voluntary Funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2010

Note by the High Commissioner

1. The Financial Rules for Voluntary Funds Administered by the United Nations High Commissioner for Refugees require that: "The High Commissioner shall submit annual accounts certified by the Controller and approved by himself/herself to:

a) The United Nations Board of Auditors within three months after the close of each financial year; and

b) The Executive Committee at its next session. He/she shall also submit to the Executive Committee the audit certificate, the report of the Board of Auditors and the report of the Advisory Committee on Administrative and Budgetary Questions thereon."¹

2. The United Nations Board of Auditors has audited the financial statements for the year ended 31 December 2010. The full text of the Board's report, including the audited financial statements and the audit opinion, has been issued for consideration by the General Assembly (Fifth Committee) under the symbol A/66/5/Add.5. The High Commissioner's response to the audit recommendations has been issued as an addendum to this document.

3. The Executive Committee is invited to consult document A/66/5/Add.5.²

¹ A/AC.96/503/Rev.9, Article 11.4

² Available on the Official Document System of the United Nations and on the Executive Committee page of UNHCR's website. Hard copies of the report will be available for delegations at the official documents counter in the usual way.