



# General Assembly

Distr.: General  
28 June 2013

Original: English

---

**Sixty-seventh session**  
Agenda item 128

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

### **Report of the Fifth Committee**

*Rapporteur:* Mr. Justin **Kisoka** (United Republic of Tanzania)

#### **I. Introduction**

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 128 is set out in the report of the Committee contained in document A/67/666.
2. The Fifth Committee considered the item at its 28th and 35th meetings, on 6 May and 27 June 2013. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/67/SR.28 and 35).
3. For its further consideration of the item, the Committee had before it the following documents:
  - (a) Financial report and audited financial statements for the 12-month period from 1 July 2011 to 30 June 2012 and the report of the Board of Auditors on the United Nations peacekeeping operations (A/67/5 (Vol. II));
  - (b) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations for the financial period ended 30 June 2012 (A/67/741);
  - (c) Related report of the Advisory Committee on Administrative and Budgetary Questions (A/67/782).
4. At the 28th meeting, on 6 May, the Chair of the Audit Operations Committee and Director of External Audit of the Board of Auditors introduced the reports of the Board (see A/C.5/67/SR.28).



## **II. Consideration of draft resolution A/C.5/67/L.39**

5. At its 35th meeting, on 27 June, the Committee had before it a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board of Auditors" (A/C.5/67/L.39), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Egypt.

6. At the same meeting, the Committee adopted draft resolution A/C.5/67/L.39 without a vote (see para. 7).

### III. Recommendation of the Fifth Committee

7. 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 66/232 B of 21 June 2012 and 67/235 of 24 December 2012,

*Having considered* the financial report and audited financial statements for the 12-month period from 1 July 2011 to 30 June 2012 and the report of the Board of Auditors on the United Nations peacekeeping operations,<sup>1</sup> the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations for the financial period ended 30 June 2012<sup>2</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>3</sup>

1. *Accepts* the financial report and audited financial statements of the United Nations peacekeeping operations for the period from 1 July 2011 to 30 June 2012;<sup>1</sup>

2. *Takes note* of the observations and endorses the recommendations contained in the report of the Board of Auditors;<sup>4</sup>

3. *Also takes note* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;<sup>3</sup>

4. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

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 2012;<sup>2</sup>

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 on Administrative and Budgetary Questions in a prompt and timely manner;

7. *Also 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;

<sup>1</sup> *Official Records of the General Assembly, Sixty-seventh Session, Supplement No. 5 (A/67/5), vol. II.*

<sup>2</sup> A/67/741.

<sup>3</sup> A/67/782.

<sup>4</sup> *Official Records of the General Assembly, Sixty-seventh Session, Supplement No. 5 (A/67/5), vol. II, chap. II.*

8. *Further 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;

9. *Requests* the Advisory Committee on Administrative and Budgetary Questions to request the Board of Auditors to follow up on its recommendation contained in paragraph 202 of its report,<sup>1</sup> taking into account the updated information provided by the Secretary-General.

---