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FINANCIAL REPORTS AND ACCOUNTS, AND REPORTS OF THE
BOARD OF AUDITORS

Report of the Fifth Committee

Rapporteur: Mr. Mario MARTORELL (Peru)

I. INTRODUCTION

1. At its 4th plenary meeting, on 18 September 1981, the General Assembly decided to include in the agenda of its thirty-sixth session the item entitled:

"Financial reports and accounts, and reports of the Board of Auditors:

"(a) United Nations Development Programme;

"(b) United Nations Children's Fund;

"(c) United Nations Relief and Works Agency for Palestine Refugees in the Near East;

"(d) United Nations Institute for Training and Research;

"(e) Voluntary funds administered by the United Nations High Commissioner for Refugees;

"(f) United Nations Fund for Population Activities;

"(g) Organization and professional practices of the Board of Auditors."

II. FINANCIAL REPORTS AND ACCOUNTS, AND REPORTS OF THE BOARD OF AUDITORS

2. At its 3rd to 7th meetings, on 28 September, 1 and 5 to 7 October 1981, the Fifth Committee considered the financial reports and audited financial statements for the year ended 31 December 1980 and the reports of the Board of Auditors concerning the United Nations Development Programme, 1/ the United Nations Children's Fund, 2/ the United Nations Relief and Works Agency for Palestine Refugees in the Near East, 3/ the United Nations Institute for Training and Research, 4/ the voluntary funds administered by the United Nations High Commissioner for Refugees, 5/ the United Nations Fund for Population Activities, 6/ as well as the related report of the Advisory Committee on Administrative and Budgetary Questions (A/36/480).
3. The comments and observations made in the course of the discussion of the item and the replies to queries raised are reflected in the summary records of the Fifth Committee (A/C.5/36/SR.3-7).
4. At its 7th meeting, on 7 October, the Committee adopted, without a vote, a draft resolution proposed by its Chairman (A/C.5/36/L.3), as orally revised (see para. 7)

III. ORGANIZATION AND PROFESSIONAL PRACTICES OF THE BOARD OF AUDITORS

5. For the consideration of this subitem, the Committee had before it the reports of the Panel of External Auditors of the United Nations (A/36/174), the Board of Auditors (A/36/175), the Secretary-General (A/36/176) and the Advisory Committee on Administrative and Budgetary Questions (A/36/581) on the organization and professional practices of the Board of Auditors. These reports were submitted in response to the request in General Assembly decision 34/403 of 25 October 1979 and were considered by the Fifth Committee at its 12th meeting, on 13 October 1981. Comments and observations made in this respect are reflected in the summary record of that meeting (A/C.5/36/SR.12).

1/ Official Records of the General Assembly, Thirty-sixth Session, Supplement No. 5A (A/36/5/Add.1).

2/ Ibid., Supplement No. 5B (A/36/5/Add.2).

3/ Ibid., Supplement No. 5C (A/36/5/Add.3)

4/ Ibid., Supplement No. 5D (A/36/5/Add.4).

5/ Ibid., Supplement No. 5E (A/36/5/Add.5).

6/ Ibid., Supplement No. 5G (A/36/5/Add.7).

6. At its 12th meeting, the Committee adopted, without a vote, a draft decision proposed by the representatives of Canada and New Zealand (A/C.5/36/L.4) (see para. 8).

IV. RECOMMENDATIONS OF THE FIFTH COMMITTEE

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

Financial reports and accounts, and
reports of the Board of Auditors

The General Assembly,

Having considered the financial reports and accounts for the year ended 31 December 1980 of the United Nations Development Programme, 7/ the United Nations Children's Fund, 8/ the United Nations Relief and Works Agency for Palestine Refugees in the Near East, 9/ the United Nations Institute for Training and Research, 10/ the voluntary funds administered by the United Nations High Commissioner for Refugees, 11/ the United Nations Fund for Population Activities, 12/ the audit opinions of the Board of Auditors 13/ and the report of the Advisory Committee on Administrative and Budgetary Questions, 14/

7/ Official Records of the General Assembly, Thirty-sixth Session, Supplement No. 5A (A/36/5/Add.1), sects. I and IV.

8/ Ibid., Supplement No. 5B (A/36/5/Add.2), part one, sects. I and V and part two.

9/ Ibid., Supplement No. 5C (A/36/5/Add.3), sects. III and V.

10/ Ibid., Supplement No. 5D (A/36/5/Add.4), sects. I and IV.

11/ Ibid., Supplement No. 5E (A/36/5/Add.5), sect. III.

12/ Ibid., Supplement No. 5G (A/36/5/Add.7), sects. I and IV.

13/ Ibid., Supplement No. 5A (A/36/5/Add.1), sect. III; *ibid.*, Supplement No. 5B (A/36/5/Add.2), sect. III; *ibid.*, Supplement No. 5C (A/36/5/Add.3), sect. II; *ibid.*, Supplement No. 5D (A/36/5/Add.4), sect. III; *ibid.*, Supplement No. 5E (A/36/5/Add.5), sect. II; *ibid.*, Supplement No. 5G (A/36/5/Add.7), sect. III.

14/ A/36/480.

Taking into account the views expressed by delegations during the debate in the Fifth Committee,

1. Accepts the financial reports and accounts and the audit opinions of the Board of Auditors;

2. Concurs with the observations and comments made by the Advisory Committee on Administrative and Budgetary Questions in its report;

3. Requests the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions to continue to give greater attention to areas regarding which they have made observations and comments;

4. Further requests the executive heads of the organizations and programmes concerned to take such remedial action in areas falling within their competence as may be required by the comments and observations made by the Board of Auditors in its reports.

8. The Fifth Committee also recommends to the General Assembly the adoption of the following draft decision:

Organization and profesional practices
of the Board of Auditors

The General Assembly:

(a) Takes note with appreciation of the reports of the Panel of External Auditors, 15/ the Board of Auditors, 16/ the Secretary-General 17/ and the Advisory Committee on Administrative and Budgetary Questions 18/ concerning the proposal by Canada for changes in the institutional arrangements for auditing in the United Nations;

(b) Decides to keep the question of the organization and professional practices of the Board of Auditors under review.

15/ A/36/174.

16/ A/36/175.

17/ A/36/176.

18/ A/36/581.