



General Assembly

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Seventy-eighth session

Agenda item 131

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

Resolution adopted by the General Assembly on 28 June 2024

[on the report of the Fifth Committee ([A/78/644/Add.1](#), para. 6)]

78/242. Financial reports and audited financial statements, and reports of the Board of Auditors

B¹

The General Assembly,

Recalling its resolutions [77/253](#) B of 30 June 2023 and [78/242](#) A of 22 December 2023,

Having considered the financial report and audited financial statements for the 12-month period from 1 July 2022 to 30 June 2023 and the report of the Board of Auditors on United Nations peacekeeping operations,² 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 2023³ and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁴

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;

¹ Resolution [78/242](#), in section VI of the *Official Records of the General Assembly, Seventy-eighth Session, Supplement No. 49 (A/78/49)*, vol. I, becomes resolution [78/242](#) A.

² *Official Records of the General Assembly, Seventy-eighth Session, Supplement No. 5*, vol. II ([A/78/5 \(Vol. II\)](#)).

³ [A/78/773](#).

⁴ [A/78/804](#).



3. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof, reaffirms that the findings presented annually by the Board of Auditors in its audit reports constitute an essential pillar of the Organization's oversight framework, and encourages the Board to continue focusing its efforts to ensure the transparency and accountability of administrative and financial matters in peacekeeping operations;

4. *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 2023;

5. *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;

6. *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;

7. *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.

*95th plenary meeting
28 June 2024*