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Agenda item 136
Financial reports and audited financial statements, and reports of the Board of Auditors

Draft resolution submitted by the Chair of the Committee following informal consultations

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

The General Assembly,

Recalling its resolutions 78/242 B of 28 June 2024 and 79/245 of 24 December 2024,

Having considered the financial report and audited financial statements for the 12-month period from 1 July 2023 to 30 June 2024 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 2024[2] 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, 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;

[1] *Official Records of the General Assembly, Seventy-ninth Session, Supplement No. 5*, vol. II (A/79/5 (Vol. II)).
[2] A/79/779.
[3] A/79/725.

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 2024;

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. *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;

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.