



Sixty-ninth session

Agenda item 130

**Financial reports and audited financial statements,
and reports of the Board of Auditors****Concise summary of the principal findings and conclusions
contained in the reports of the Board of Auditors for the
biennium 2012-2013 and annual financial periods 2012
and 2013****Note by the Secretary-General****Corrigendum****1. Page 7, last paragraph, first sentence**For 56 per cent, *read* 55 per cent.**2. Page 7, last paragraph, second sentence**For 40 per cent, *read* 42 per cent.**3. Paragraph 97, third sentence**For 56 per cent, *read* 55 per cent.**4. Paragraph 97, fourth sentence**For 40 per cent, *read* 42 per cent.**5. Annex III**

Replace the annex with the following.



Annex III

**Status of implementation of the recommendations of the
Board of Auditors for the biennium 2010-2011 as at
31 March 2014**

<i>Organization^a</i>	<i>Number of recommendations^b</i>	<i>Fully implemented</i>	<i>Under implementation</i>	<i>Not implemented</i>	<i>Overtaken by events</i>
United Nations ^c	32	20	11	0	1
Peacekeeping operations ^d	38	18	20	0	0
ITC ^c	20	11	7	1	1
UNDP ^e	33	8	25	0	0
UNEP ^c	24	22	2	0	0
UNFPA ^e	33	10	19	3	1
UN-Habitat ^c	16	9	4	2	1
UNICEF ^e	26	18	7	0	1
UNITAR ^c	3	0	1	1	1
UNHCR ^e	52	12	38	2	0
UNJSPF ^e	28	20	8	0	0
UNODC ^c	26	14	11	1	0
UNOPS ^e	20	7	13	0	0
UNRWA ^e	36	29	7	0	0
UNU ^c	8	5	3	0	0
UN-Women ^e	28	23	5	0	0
International Criminal Tribunal for Rwanda ^c	10	9	1	0	0
International Tribunal for the Former Yugoslavia ^c	6	5	1	0	0
Total	439	240	183	10	6
Percentage	100	55	42	2	1
Total (2008-2009)	676	437	191	38	10
Percentage (2008-2009)	100	65	28	6	1

^a Of the 19 entities included in the present report, UNCDF is not listed separately in the table, as the Board did not produce a separate report for that entity for the biennium 2010-2011, but reported on it as part of the UNDP report. Any recommendations made in relation to UNCDF for the biennium 2010-2011 are included in the totals for UNDP.

^b The difference between the total number of 439 recommendations and the 318 recommendations included in the Board's latest report on the status of implementation of recommendations (A/68/163) is explained by 38 recommendations on peacekeeping operations, 52 on UNHCR, 28 on UN-Women, an increase of 8 reinstated recommendations for UNEP, and decreases of 2 closed recommendations on UNODC and 3 on UNICEF.

^c These entities have a biennial reporting cycle. The status reported is the position as at March 2014 of recommendations made for the biennium 2010-2011. This is an update since the Board reported in its latest report on the status of implementation of recommendations (A/68/163). As from next year, all entities will report on an annual cycle and will include all existing recommendations.

^d The United Nations peacekeeping operations have an annual financial cycle ended 30 June; therefore, the figures reported are for recommendations made up to 30 June 2012.

^e These entities have an annual financial cycle; the status reported relates to recommendations made during the biennium 2010-2011 as at March 2013 in the Board's latest report on the status of implementation of recommendations (A/68/163). As from next year, all entities will report on an annual cycle and will include all existing recommendations.