



# General Assembly

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## Seventy-third session

Agenda items 134 (b) and 150

### Financial reports and audited financial statements, and reports of the Board of Auditors: United Nations peacekeeping operations

#### Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

## **Report of the Board of Auditors on the accounts of the United Nations peacekeeping operations and 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 2018**

### **Report of the Advisory Committee on Administrative and Budgetary Questions**

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2018 ([A/73/5 \(Vol. II\)](#)). During its consideration of the report, the Committee met with the members of the Board of Auditors, who provided additional information and clarification, concluding with written responses received on 19 February 2019. The Committee also met with representatives of the Secretary-General and discussed the findings of the Board in the context of the related report of the Secretary-General on the implementation of the recommendations of the Board ([A/73/750](#)). The representatives provided additional information and clarification, concluding with written responses dated 19 March 2019.

2. The Advisory Committee recalls that the General Assembly, in its resolution [72/8 B](#), stated that it looked forward to considering the conclusions and recommendations of the Committee under the agenda item on financial reports and audited financial statements, and reports of the Board of Auditors, as well as under other relevant agenda items, as appropriate.

3. The comments of the Advisory Committee on the findings of the Board of Auditors on a range of matters are provided under section II of its report on



cross-cutting issues related to United Nations peacekeeping operations ([A/73/755](#)) and in its respective reports on individual peacekeeping missions.

4. The Advisory Committee commends the Board of Auditors for the quality of its report.

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