



# General Assembly

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## Fifty-seventh session

### Fifth Committee

Agenda item 110

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

**Draft resolution submitted by the Vice-Chairman following informal consultations**

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

*The General Assembly,*

*Having considered* the financial report and audited financial statements for the twelve-month period from 1 July 2001 to 30 June 2002 and the report of the Board of Auditors on the United Nations peacekeeping operations,<sup>1</sup> the related section of the report of the Advisory Committee on Administrative and Budgetary Questions<sup>2</sup> and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for that period,<sup>3</sup>

1. *Accepts* the audited financial statements on the United Nations peacekeeping operations for the period from 1 July 2001 to 30 June 2002;<sup>1</sup>

2. *Takes note* of the observations and endorses the recommendations of the Board of Auditors contained in its report;<sup>4</sup>

3. *Takes note also* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions<sup>2</sup> related to the report of the Board of Auditors;

4. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

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<sup>1</sup> *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5 (A/57/5), vol. II and Corr.5.*

<sup>2</sup> A/57/772.

<sup>3</sup> A/57/416/Add.2.

<sup>4</sup> *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5 (A/57/5), vol. II and Corr.5, chap. II.*

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 in respect of the financial period ended 30 June 2002;<sup>3</sup>

6. *Requests* the Secretary-General to continue to ensure that internal control in peacekeeping missions is improved with respect to the optimum use of audit resources;

7. *Also 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;

8. *Further requests* the Secretary-General to submit the report of the Office of Internal Oversight Services referred to in paragraph 26 of the report of the Board of Auditors<sup>1</sup> to the General Assembly at its fifty-eighth session.

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