



General Assembly

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Resolution adopted by the General Assembly on 24 June 2010

[on the report of the Fifth Committee (A/64/547/Add.1)]

64/268. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolutions 63/246 B of 30 June 2009 and 64/227 of 22 December 2009,

Having considered the financial report and audited financial statements for the twelve-month period from 1 July 2008 to 30 June 2009 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 2009,² the report of the Advisory Committee on Administrative and Budgetary Questions on the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2009,³ and the oral statement by the Chair of the Advisory Committee,⁴

1. *Accepts* the audited financial statements of the United Nations peacekeeping operations for the period from 1 July 2008 to 30 June 2009;¹

2. *Takes note* of the observations and endorses the recommendations contained in the report of the Board of Auditors;⁵

3. *Recalls* its resolutions 48/216 A to D of 23 December 1993, and emphasizes the importance of coordination among the Board of Auditors, the Secretary-General and the Advisory Committee on Administrative and Budgetary Questions in reviewing the timelines of the issuance of respective reports related to the agenda item on financial reports and audited financial statements, and reports of the Board, to ensure proper consideration by the Advisory Committee and the

¹ *Official Records of the General Assembly, Sixty-fourth Session, Supplement No. 5 (A/64/5), vol. II.*

² A/64/702.

³ A/64/708.

⁴ See *Official Records of the General Assembly, Sixty-fourth Session, Fifth Committee, 28th meeting (A/C.5/64/SR.28)*, and corrigendum.

⁵ *Ibid.*, *Sixty-fourth Session, Supplement No. 5 (A/64/5), vol. II, chap. II.*



General Assembly, and requests the Secretary-General, the Advisory Committee and, through the Advisory Committee, the Board, to include the result of the coordination in their respective reports submitted to the Assembly at its sixty-fifth session;

4. *Takes note* of the observations and endorses the recommendations, excluding paragraph 31, contained in the report of the Advisory Committee³ and in the oral statement by the Chair of the Advisory Committee;⁴

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

6. *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 2009;²

7. *Notes with concern* the significant number of reiterated recommendations from previous years in the report of the Board of Auditors, and in this context emphasizes the need to strengthen administrative and institutional measures to address the root causes of recurring issues and to minimize the ageing of the Board's previous recommendations;

8. *Also notes with concern* the recurrence of problems previously identified by the Board of Auditors in regard to the management of expendable and non-expendable property;

9. *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, subject to the provisions of the present resolution;

10. *Also requests* the Secretary-General to strengthen internal controls in the management of expendable and non-expendable property, strategic deployment stocks and other assets to ensure adequate safeguards that would prevent waste and financial loss to the Organization;

11. *Further 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 the measures taken in that regard;

12. *Recalls* section D of its resolution 64/259 of 29 March 2010, and requests the Secretary-General to ensure that managers are effectively held accountable for the implementation of the recommendations of the Board of Auditors through the identification of priorities, clear time frames and an assessment of actions taken in that regard, in the context of the assessment of managers' performance mechanisms, and to report thereon in the context of the report of the Secretary-General on the implementation of the recommendations of the Board;

13. *Requests* the Secretary-General to provide, in the 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;

14. *Recognizes* the value of the observations and recommendations with regard to the efficiency of the administration and management of United Nations peacekeeping operations, including the financial procedures, the accounting systems

and the internal financial controls, without compromising the quality of the financial audit, and supports the continuation of these efforts.

*101st plenary meeting
24 June 2010*