



## General Assembly

Distr.  
GENERAL

A/46/169/Add.1  
22 May 1991

ORIGINAL: ENGLISH

Forty-sixth session  
Agenda item 74 of the preliminary list\*

### COMPREHENSIVE REVIEW OF THE WHOLE QUESTION OF PEACE-KEEPING OPERATIONS IN ALL THEIR ASPECTS

#### Secretariat units dealing with peace-keeping operations

#### Report of the Secretary-General

#### Addendum

The following text should be inserted after paragraph 16:

#### **4. Internal Audit Division**

16a. The Internal Audit Division carries out audits of all peace-keeping operations. The main objective of these audits, which are conducted both in the mission **area** and at Headquarters, is to assess the adequacy and effectiveness of internal controls exercised over each operation to **ensure** the **proper**, efficient and economical use of resources.

16b. The resulting audit recommendations are aimed at safeguarding the Organization's assets; reducing costs through the adoption of more efficient or economical **procedures**; and preventing waste, abuse or fraud through stronger controls. The Division maintains a computerized system on all audit recommendations and conducts regular follow-up to ensure that those recommendations are acted upon properly and on a timely basis.

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\* A/46/50.