



General Assembly

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Agenda item 134

Resolution adopted by the General Assembly on 3 July 2019

[on the report of the Fifth Committee ([A/73/671/Add.1](#))]

73/268. Financial reports and audited financial statements, and reports of the Board of Auditors

B¹

The General Assembly,

Recalling its resolutions [72/8 B](#) of 5 July 2018 and [73/268 A](#) of 22 December 2018,

Having considered the financial report and audited financial statements for the 12-month period from 1 July 2017 to 30 June 2018 and the report of the Board of Auditors on United Nations peacekeeping operations,² 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 2018³ and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁴

1. *Takes note* of the audit opinions and findings, and endorses the recommendations, contained in the report of the Board of Auditors, except those contained in paragraphs 144, 149, 151, 266, 273, 280, 385 and 387 of the report;²

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,³ as well as those contained in paragraphs 21, 22, 27, 28 and 29 of the report of the Advisory Committee on observations and recommendations on cross-cutting issues related to peacekeeping operations;⁵

¹ Resolution [73/268](#), in section VI of the *Official Records of the General Assembly, Seventy-third Session, Supplement No.49 (A/73/49)*, vol. I, becomes resolution [73/268 A](#).

² *Official Records of the General Assembly, Seventy-third Session, Supplement No. 5*, vol. II ([A/73/5 \(Vol. II\)](#)).

³ [A/73/750](#).

⁴ [A/73/857](#).

⁵ [A/73/755](#).



3. *Recalls* paragraph 3 of its resolution 72/8 B, and in this regard reiterates its request to the Advisory Committee that its report on the Board of Auditors be submitted separately to the General Assembly under the relevant agenda item;
4. *Also recalls* paragraph 22 of the report of the Advisory Committee,⁴ and expresses serious concern that there are certain matters in the latest report of the Board of Auditors on peacekeeping operations that are policy matters under the purview of Member States;
5. *Requests* the Secretary-General not to implement the recommendations contained in paragraphs 144, 149, 151, 266, 273, 280, 385 and 387 in the report of the Board of Auditors;
6. *Also requests* the Secretary-General to ensure the full implementation of the endorsed recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner;
7. *Further requests* the Secretary-General to continue to indicate an expected time frame for the implementation of the endorsed recommendations of the Board of Auditors and the priorities for their implementation, including the office holders to be held accountable and measures taken in that regard;
8. *Requests* the Secretary-General to provide, in his 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 endorsed recommendations of the Board, the root causes of the recurring issues and the measures to be taken.

*97th plenary meeting
3 July 2019*