



General Assembly

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Agenda item 135

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

Resolution adopted by the General Assembly on 30 June 2023

[on the report of the Fifth Committee ([A/77/658/Add.1](#), para. 6)]

77/253. Financial reports and audited financial statements, and reports of the Board of Auditors

B¹

The General Assembly,

Recalling its resolutions [76/235](#) B of 29 June 2022 and [77/253](#) A of 30 December 2022,

Having considered the financial report and audited financial statements for the 12-month period from 1 July 2021 to 30 June 2022 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 2022³ and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁴

Appreciating the efforts of all peacekeeping personnel in the field and at Headquarters,

1. *Takes note* of the audit opinions and findings, and endorses the recommendations, contained in the report of the Board of Auditors;

¹ Resolution [77/253](#), in section VI of the *Official Records of the General Assembly, Seventy-seventh Session, Supplement No. 49 (A/77/49)*, vol. I, becomes resolution [77/253](#) A.

² *Official Records of the General Assembly, Seventy-seventh Session, Supplement No. 5*, vol. II ([A/77/5 \(Vol. II\)](#)).

³ [A/77/766](#).

⁴ [A/77/802](#).



2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;
3. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof, reaffirms that the findings presented annually by the Board of Auditors in its audit reports constitute an essential pillar of the Organization's oversight framework, and encourages the Board to continue focusing its efforts to ensure the transparency and accountability of administrative and financial matters in peacekeeping operations;
4. *Reaffirms* that the Board of Auditors may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Organization, and recognizes that the recommendations of the Board are provided to the Secretary-General in the Board's capacity as independent auditor, and that acceptance of recommendations by the Secretary-General does not negate existing prerogatives and legislative responsibilities of the General Assembly;
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 for the financial period ended 30 June 2022;
6. *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;
7. *Also requests* the Secretary-General to continue to ensure unhindered communication and cooperation between the Board of Auditors and the Administration in the conduct of audits and during the preparation of their respective reports, which is indispensable to informed decision-making by the General Assembly;
8. *Notes* the recommendations of the Board of Auditors contained in its report regarding risk management, including recommendations 75 and 76, and affirms that the implementation of the said recommendations, pertaining to enterprise risk management, is not construed to encompass or applies to the operational and tactical-level decision-making of uniformed components, which is guided by extant doctrine, policies and processes, as currently established for peacekeeping, and that the implementation of these recommendations does not negate resolutions of the General Assembly regarding the safety and security of United Nations peacekeepers;
9. *Recognizes* that the existing enterprise risk management policy has not yet reached its maturity, and emphasizes that priority should be given to its effective implementation and optimization;
10. *Recalls* its resolution [66/257](#) of 9 April 2012, in particular paragraph 24 thereof, and reaffirms that the General Assembly is responsible for determining the risk tolerance of the Organization;
11. *Notes* the findings of the Board of Auditors regarding the accumulated surplus in the peacekeeping cost-recovery fund, recalls its resolution [77/253 A](#), and requests the Secretary-General to present in his next budget reports, both for regular and peacekeeping budgets, detailed information on this question;
12. *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 measures taken in that regard;

13. *Also 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 recommendations of the Board, the root causes of the recurring issues and the measures to be taken.

*87th plenary meeting
30 June 2023*