

Check against delivery

**Statement of the Chairman of the Advisory Committee on Administrative and Budgetary  
Questions (11 October 2013)**

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

**for the period ended 31 December 2012**

*Reports of the Board of Auditors: A/68/5 (Vol. V), Add. 1-3, 5, 7, 10, 13, 14 and on UNJSPF (to be issued), A/68/161, A/68/151 and A/68/163*

*Reports of the Secretary-General: A/68/350*

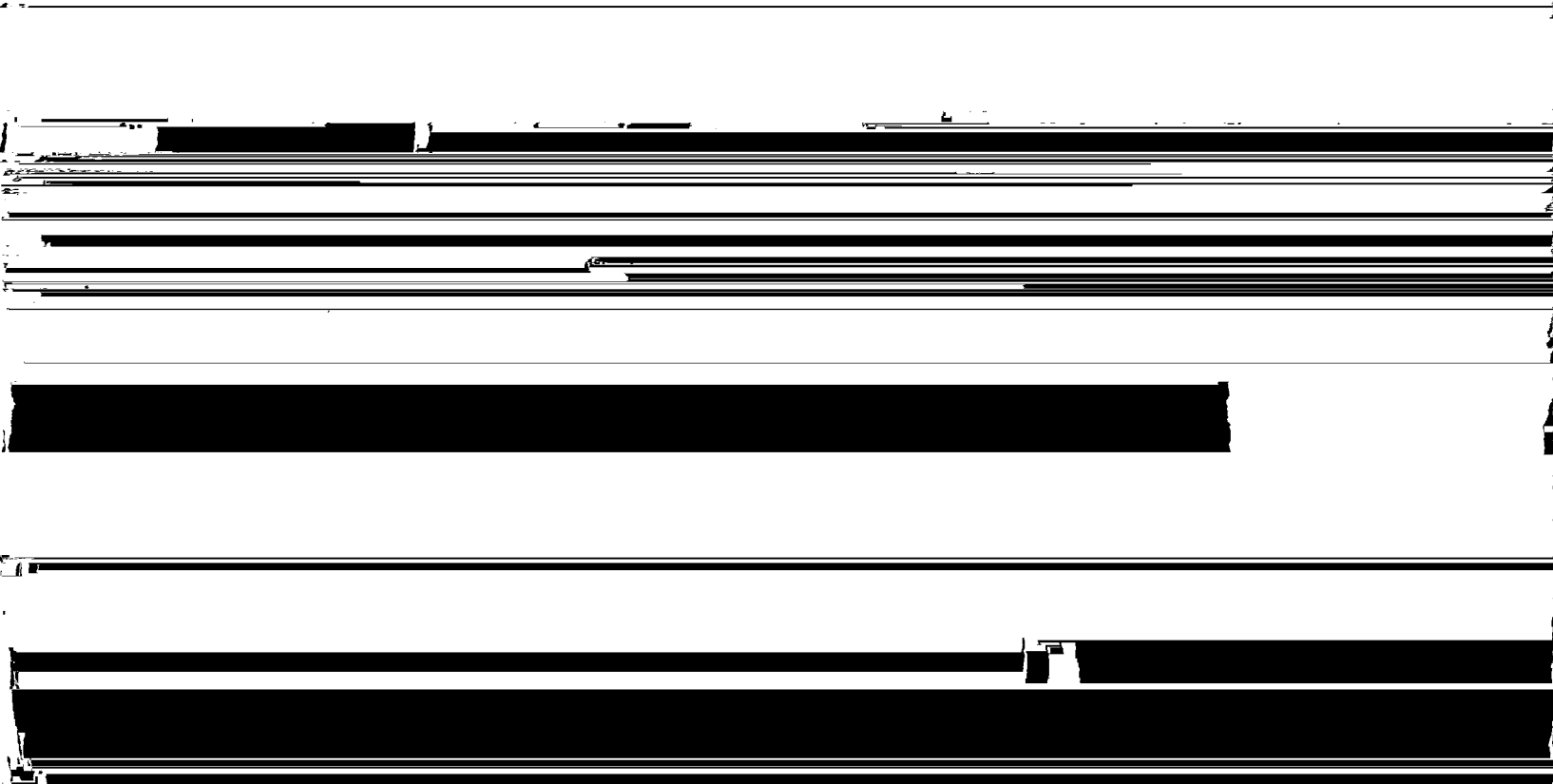
*(ACABQ report: A/68/381)*

*Mr. Chairman*

Mr. Chairman,

It is worth noting that the financial year ended 31 December 2012, marked a transition for the Board's reports since not all UN entities had completed IPSAS implementation. In this connection, I would like to inform this Committee that the Advisory Committee concurs with the Board's proposal of combining from 2014 onwards, the concise summary of principal findings and conclusions of its current audits with a statistical and summarized qualitative analysis on the status of implementation of its prior-period recommendations. This is done on the Board's assurance that the quality and quantity of information provided would continue to be as in the past.

I must also mention that in the Advisory Committee's view, the high acceptance rate of the Board's recommendations by the Administration reflects a productive collaboration



authority and headquarters' monitoring. The Advisory Committee stresses the importance of addressing these three issues.

Second, I want to emphasize the Board's contribution in providing the Organization with an initial impression of the impact of IPSAS implementation by the 9 entities under review. The financial statements for these entities are now seen from a new standpoint. The

include procedural lapses in ex-post-facto procurements at UNFPA, long outstanding balance disputed between UNOPS and UNDP and slower than targeted rate of project implementation by UN-Women. The Advisory Committee also makes a number of comments on the recurring matter of the cooperation agreements between UNICEF and its partners, National Committees and on the related issues arising out of these partnerships.

Mr. Chairman,

I would like to conclude by noting the Board's valuable analysis in the context of

UNICEF's 1997 Report of the Advisory Committee on Administrative and Financial Control, paras. 1-11