

**Statement of
the Kingdom of Saudi Arabia**

**The Organization of the Programme of Work
for the Fifth Committee**

68th Session of the UN General Assembly

**Delivered by
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Permanent Representative**

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1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for ensuring the integrity and reliability of financial data. This section also highlights the role of internal controls in preventing errors and fraud.

2. The second part of the document focuses on the implementation of robust internal control systems. It outlines key components such as segregation of duties, authorization procedures, and regular reconciliations. The text stresses that these controls are not just administrative tasks but critical safeguards for the organization's assets.

3. The third part of the document addresses the challenges of maintaining accurate records in a dynamic business environment. It discusses the impact of technological advancements and the need for continuous monitoring and updates to internal control systems. The text also touches upon the importance of employee training and awareness in this context.

4. The final part of the document provides a summary of the key points discussed and offers practical recommendations for organizations looking to improve their record-keeping and internal control practices. It concludes by reiterating the long-term benefits of a strong internal control framework.

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