

UNITED NATIONS



NATIONS UNIES

Agenda item 138

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

FIFTH COMMITTEE

**Reports of the Secretary-General on the implementation of the
recommendations of the Board of Auditors contained in its reports
on the United Nations and its funds and programmes
for the year ended 31 December 2019 (A/75/339 and Add.1)**

Statement by

**Chandramouli Ramanathan
Assistant Secretary-General, Controller
Office of Programme Planning, Finance and Budget
Department of Management Strategy, Policy and Compliance**

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Mr. Chairman,
Distinguished Delegates,

I have the honour to introduce the reports of the Secretary-General on

on the status of implementation of the recommendations relating to prior periods that the Board considered not to have been fully implemented, including those relating to the Capital Master Plan.

First, it is important to note that all entities received unqualified audit opinions

With regard to the report of the Secretary-General on the implementation of the recommendations contained in the report of the Board on United Nations Volume I for the year ended 31 December 2019, out of the 113 recommendations made by the Board, the Administration did not accept 6 recommendations and closure by the Board was requested for 7 recommendations. The other 100 recommendations were under implementation as of August 2020.

In annex I to its report on the United Nations Volume I for the year ended 31 December 2019 (A/75/5 (Vol. I), chap. II), the Board provided a summary of the status of implementation as of December 2019 of the 224 extant recommendations relating to prior financial periods. Of those 224 recommendations, 49 (22 per cent) had been fully implemented and an additional 9 (4 per cent) had been overtaken by events, 153 (68 per cent) were under implementation and 13 (6 per cent) had not been implemented. The Board acknowledged that the Administration had progressed toward implementation of a majority of pending recommendations and also noted that, in a significant number of cases, the required action for pending

Summary of the principal findings and conclusions contained in its reports for the annual financial period 2019 for the United Nations and its funds and programmes (A/75/177), the Board noted that the overall implementation of extant recommendations relating to prior periods had increased slightly from 39 per cent in 2018 to 41 per cent in 2019.

The Board noted that the decline in the implementation rates for some entities could be the result of several factors, one of which could be the length of the compliance deadline imposed by the entities themselves, which may cover more than one audit period, allowing the entities to make gradual progress. Therefore, for some entities, the low level of implementation could be due mainly to the existence of recommendations with long periods of execution.

The Board noted that a second factor is that the recommendations may be composed of several elements that collectively address one finding. Therefore, there are cases where an entity displays concrete improvements for most of the elements, but not all of them. In such cases, the overall status of the recommendation is listed as being under implementation.

Please allow me, Mr. Chairman and distinguished Delegates, to express on behalf of the Secretary-General, his sincere appreciation to