

Agenda item 115: Financial reports and reports of the Board of Auditors

Introduction of the Secretary-General's report on the implementation of the recommendations of the Board of Auditors on the financial statements of the United Nations and the United Nations funds and programmes for the financial period ended 31 December 2005. (A/61/214, and A/61/214/Add.1)

By Mr. Jonathan Childerley, Chief, Oversight Support Unit, Office of the Under-Secretary-General for Management, Department of Management

Mr. Chairman, distinguished delegates:

I have the honour to introduce the reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors (Board) concerning financial statements for the period ended 31 December 2005 which are submitted pursuant to General Assembly resolution 48/216 B of 23 December 1993. Report A/61/214 contains information regarding the United Nations and report A/61/214/Add.1 information regarding the United Nations Funds and Programmes.

I am pleased to inform you that in cooperation with the Board, the Administration has continued its efforts to streamline the report. This is being achieved by the Administration providing the Board with feedback on its findings and recommendations, and the Board including this information in its own report. This enables the administration to limit the comments in the Secretary-Generals report to only those areas that benefit from further clarification.

Mr Chairman, delegates, in the past, concerns have been expressed about assignment of responsibility for the implementation of recommendations and the establishment of timeframes for their implementation. In accordance with GA resolution 52/212 B, the United Nations and its Funds and Programmes have assigned responsibility for implementation at the programme manager level, and reflected this in the report that is before you. It should also be noted that it is the normal practice for the programme managers to then assign responsibility at a lower level within their own departments and offices.

With respect to timeframes, every effort has been made to ensure that programme managers assign target dates for implementing recommendations for which they are responsible. However in a significant number of cases where the recommendation is of an ongoing, i.e. continuous nature, it is not possible to do so. The impact of these "ongoing" recommendations should also be taken into account when considering implementation rates, as 100% implementation will not be achievable. However it must be emphasised that concrete actions are taken in respect of these ongoing recommendations in order to address the findings of the Board. In terms of overall implementation, it should be noted that good progress has been made with the United Nations already implementing more than 20% of recommendations and the funds and programmes generally achieving a higher level of success.

Mr Chairman, delegates, with regard to those recommendations made to the United Nations, the Secretariat will provide further information and explanation on specific issues if and when necessary. With regard to the recommendations addressed to the funds and programmes, responsibility rests with the respective executive heads, who will be represented during the course of your deliberations on this agenda item.

Finally, please permit me, Mr. Chairman, distinguished delegates, to express on behalf of the Secretary-General and the executive heads of the funds and programmes their sincere appreciation to the Board for the constructive spirit in which it discharges its oversight function. We remain confident that our own commitment to the timely and thorough implementation of their recommendations will contribute to the improved management of resources and the improved efficiency of the United Nations, and its funds and programmes.

Thank you Mr Chairman, distinguished delegates