



General Assembly

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Resolution adopted by the General Assembly on 29 December 2014

[on the report of the Fifth Committee (A/69/688)]

69/249. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolution 52/212 B of 31 March 1998 and its decision 57/573 of 20 December 2002,

Recalling also its resolutions 68/19 A of 4 December 2013 and 68/19 B of 30 June 2014,

Having considered, for the period ended 31 December 2013, the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors on the United Nations,¹ the International Trade Centre,² the United Nations University,³ the United Nations Development Programme,⁴ the United Nations Capital Development Fund,⁵ the United Nations Children's Fund,⁶ the United Nations Relief and Works Agency for Palestine Refugees in the Near East,⁷ the United Nations Institute for Training and Research,⁸ the voluntary funds administered by the United Nations High Commissioner for Refugees,⁹ the Fund of the United Nations Environment Programme,¹⁰ the United Nations Population Fund,¹¹ the United Nations Human Settlements Programme,¹² the United Nations Office on Drugs and Crime,¹³ the United Nations Office for Project Services,¹⁴ the

¹ *Official Records of the General Assembly, Sixty-ninth Session, Supplement No. 5, vol. I and corrigendum (A/69/5 (Vol. I) and Corr.1).*

² *Ibid.*, vol. III (A/69/5 (Vol. III)).

³ *Ibid.*, vol. IV (A/69/5 (Vol. IV)).

⁴ *Ibid.*, *Supplement No. 5A* and corrigendum (A/69/5/Add.1 and Corr.1).

⁵ *Ibid.*, *Supplement No. 5B* (A/69/5/Add.2).

⁶ *Ibid.*, *Supplement No. 5C* (A/69/5/Add.3).

⁷ *Ibid.*, *Supplement No. 5D* (A/69/5/Add.4).

⁸ *Ibid.*, *Supplement No. 5E* (A/69/5/Add.5).

⁹ *Ibid.*, *Supplement No. 5F* (A/69/5/Add.6).

¹⁰ *Ibid.*, *Supplement No. 5G* (A/69/5/Add.7).

¹¹ *Ibid.*, *Supplement No. 5H* (A/69/5/Add.8).

¹² *Ibid.*, *Supplement No. 5I* and corrigendum (A/69/5/Add.9 and Corr.1).

¹³ *Ibid.*, *Supplement No. 5J* (A/69/5/Add.10).

¹⁴ *Ibid.*, *Supplement No. 5K* and corrigendum (A/69/5/Add.11 and Corr.1).



United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women),¹⁵ the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994,¹⁶ the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991¹⁷ and the International Residual Mechanism for Criminal Tribunals,¹⁸ the note by the Secretary-General transmitting the concise summary of the principal findings and conclusions contained in the reports of the Board of Auditors for the biennium 2012–2013 and annual financial periods 2012 and 2013,¹⁹ the reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations for the biennium ended 31 December 2013 and on the capital master plan for the year ended 31 December 2013²⁰ and on the implementation of the recommendations of the Board contained in its reports on the United Nations funds and programmes for the financial period ended 31 December 2013²¹ and the report of the Advisory Committee on Administrative and Budgetary Questions,²²

Having also considered the note by the Secretary-General transmitting the report of the Joint Inspection Unit entitled “Review of the management of implementing partners in United Nations system organizations”²³ and his comments and those of the United Nations System Chief Executives Board for Coordination thereon,²⁴

1. *Accepts* the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors for the above-mentioned organizations;^{1–18}
2. *Approves* the recommendations and conclusions contained in the reports of the Board of Auditors;
3. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,²² subject to the provisions of the present resolution;
4. *Reaffirms* that the Board of Auditors shall be completely independent and solely responsible for the conduct of audits;
5. *Affirms* that nothing in the present resolution presents a change to the intergovernmental budgetary process of the Organization;
6. *Requests* the Secretary-General not to implement the recommendations contained in paragraphs 85 and 89, in chapter II.F, of volume I of the report of the Board of Auditors;

¹⁵ Ibid., *Supplement No. 5L* (A/69/5/Add.12).

¹⁶ Ibid., *Supplement No. 5M* (A/69/5/Add.13).

¹⁷ Ibid., *Supplement No. 5N* (A/69/5/Add.14).

¹⁸ Ibid., *Supplement No. 5O* (A/69/5/Add.15).

¹⁹ A/69/178 and Corr.1–7.

²⁰ A/69/353.

²¹ A/69/353/Add.1.

²² A/69/386.

²³ A/69/378.

²⁴ A/69/378/Add.1.

7. *Decides* to consider further the reports of the Board of Auditors on the International Criminal Tribunal for Rwanda, the International Tribunal for the Former Yugoslavia and the International Residual Mechanism for Criminal Tribunals under the respective agenda items relating to the Tribunals and the Mechanism;

8. *Commends* the Board of Auditors for the continued high quality of its reports and the streamlined format thereof;

9. *Reaffirms* its resolution 62/224 of 22 December 2007;

10. *Also reaffirms* the role of the Committee for Programme and Coordination as the main subsidiary organ of the General Assembly and the Economic and Social Council for planning, programming and coordination;

11. *Further reaffirms* the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;²⁵

12. *Reaffirms* the established budgetary procedures and methodologies, based on resolutions 41/213 of 19 December 1986 and 42/211 of 21 December 1987;

13. *Requests* the Advisory Committee to request the Board of Auditors to continue to report on the cross-entity issues in its future reports;

14. *Requests* the Secretary-General, in his capacity as Chair of the United Nations System Chief Executives Board for Coordination, to invite the executive heads of the participating organizations to report on the ratios of programme delivery and overhead costs to help to drive cost-effective delivery of mandates;

15. *Notes with concern* general deficiencies identified by the Board of Auditors in control and fraud prevention, which are particularly necessary given the high-risk environments in which the United Nations operates, and requests the Secretary-General to take measures to address those deficiencies, such as through the issuance of standard operating procedures for addressing fraud prevention;

16. *Takes note* of the reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations for the biennium ended 31 December 2013 and on the capital master plan for the year ended 31 December 2013²⁰ and on the implementation of the recommendations of the Board contained in its reports on the United Nations funds and programmes for the financial period ended 31 December 2013;²¹

17. *Reiterates its request* to the Secretary-General and the executive heads of the funds and programmes of the United Nations to ensure full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner, to continue to hold programme managers accountable for the non-implementation of recommendations and to effectively address the root causes of the problems highlighted by the Board;

18. *Reiterates its request* to the Secretary-General to provide in his reports on the implementation of the recommendations of the Board of Auditors a full explanation for the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented that are two or more years old;

²⁵ ST/SGB/2000/8.

19. *Also reiterates its request* to the Secretary-General to indicate in future reports an expected time frame for the implementation of the recommendations of the Board of Auditors, as well as the priorities for their implementation and the office holders to be held accountable;

20. *Welcomes* the report of the Joint Inspection Unit entitled “Review of the management of implementing partners in United Nations system organizations”,²³ and requests the Secretary-General, in his capacity as Chair of the Chief Executives Board for Coordination, to invite the executive heads of the participating organizations to consider implementing the recommendations contained in the report.

*77th plenary meeting
29 December 2014*
