



UNITED NATIONS
BOARD OF AUDITORS

Anjana Das
Executive Secretary

8 September 2022

BOARD'S MANDATE

GA Resolution 74 (I) of 7 December 1946

established the **United Nations Board of Auditors**

- to audit the accounts of the United Nations organization and its funds and programmes; and
- to report its findings and recommendations to the Assembly through the Advisory Committee on Administrative and Budgetary Questions

BOARD MEMBER'S APPOINTMENTS

The General Assembly appoints three members:

- must be the Auditor-General (or officer holding the equivalent title) of a Member State
- joint responsibility for the audits
- non-consecutive term of office of six years' duration
- term of office of one of the members expires every two years

CURRENT MEMBERS OF THE BOARD OF AUDITORS

BoA meets twice a year (July and December)



Mr. Hou Kai
Auditor General of the
People's Republic of China

Term expires 30 June 2026



Mr. Jorge Bermúdez,
Comptroller General of the
Republic of Chile

CHAIRMAN

Term expires 30 June 2024



Mr. Pierre Moscovici
First President of the Cour
des comptes

Term expires 30 June 2028

BOARD MEMBER'S APPOINTMENTS AND OPERATIONS

- The General Assembly issues an announcement of the impending vacancy of a Board member
- Member States wishing to put forth the candidacy of their Auditors-General would do so to the Fifth Committee of the General Assembly
- Local or special examination - the Board may engage the services of any national Auditor-General or commercial public auditors

AUDIT OPERATIONS COMMITTEE (AOC)

- established in 1976
- composed of three full-time Directors of External Audit, each representing a member of the Board, as well as the Executive Secretary of the Board
- coordinates the work of the Board to ensure that professional standards are maintained
- each member provides audit staff from his/her national audit office to conduct audits at various United Nations locations

CURRENT MEMBERS OF THE AUDIT OPERATIONS COMMITTEE



Mr. Hu Xuewen

Director of External Audit
(The People's Republic of
China)



**Ms. Valentina Monasterio
Galvez**

CHAIRWOMAN

Director of External Audit
(The Republic of Chile)



Mr. François Kruger

Director of External Audit
(France)

AUDITOR WEEKS (2021)

Total auditor weeks used: **5,166.8**

Total number of auditors: **824**

BOARD'S COVERAGE (AUDIT TYPES)

Referred to in UN FRRs (Article VII) and other entity FRRs

❖ Financial Audit

❖ Managerial Audit

❖ Performance Audit (A/RES/66/232B)

▫ *para. 3 - “The Board of Auditors shall be completely independent and solely responsible for the conduct of audits.”*

PKO RESOLUTION

Peacekeeping Operations

General Assembly resolution A/RES/75/242 B:

- “Reaffirms that the Board of Auditors may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Organization, and recognizes that the recommendations of the Board are provided to the Secretary-General in the Board’s capacity as independent auditor, and that acceptance of recommendations by the Secretary-General does not negate existing prerogatives and legislative responsibilities of the General Assembly”; and
- “Notes that there are certain matters in the report of the Board of Auditors on peacekeeping operations that relate to policy matters and reaffirms the prerogatives of the Member States and relevant organs of the United Nations on policy matters”.

ALLOCATION OF ENTITIES

Factors to consider in the allocation of assignments among Board members:

- An equitable distribution of responsibility for preparation of the free-standing reports to the General Assembly;
- The need to assign related audits to a single member so that the benefits of familiarity and expertise can be maximized;
- Geographical and logistical factors; and
- The balance between giving members enough time to become familiar with an organization and thus making an effective contribution, and the need to rotate assignments periodically.

BOARD'S CURRENT PORTFOLIO ALLOCATION

UN Secretariat (Vol.1), Lead Auditor - China

CHINA

- EOSG - Executive Office of the Secretary-General
- DMSPC - Department of Management Strategy, Policy and Compliance
- DOS - Department of Operational Support
- DGACM - Department for General Assembly and Conference Management
- DESA - Department of Economic and Social Affairs
- DGC - Department of Global Communications
- DPPA - Department of Political and Peacebuilding Affairs
- DSS - Department of Safety and Security
- ODA - Office for Disarmament Affairs
- OAJ - Office of Administration of Justice
- OICT - Office of Information and Communications Technology
- OIOS - Office of Internal Oversight Services
- OLA - Office of Legal Affairs
- OHR - Office of Human Resources
- OCHA - Office for the Coordination of Humanitarian Affairs
- SRSG/VAC - Office of the SRSG on Violence against Children
- DCO - Resident Coordinator System/Development Coordination Office
- ICJ - International Court of Justice
- ECA - United Nations Economic Commission for Africa
- ECE - United Nations Economic Commission for Europe
- ESCAP - United Nations Economic and Social Commission for Asia and the Pacific
- ECLAC - United Nations Economic Commission for Latin America and the Caribbean
- ESCWA - United Nations Economic and Social Commission for Western Asia
- SPMs - Special Political Missions
- UNSSC - United Nations System Staff College
- Umoja - Annual progress report of the Board of Auditors on the implementation of the United Nations enterprise resource planning system
- UNON - The United Nations Office at Nairobi

FRANCE

- DMSPC - Department of Management Strategy, Policy and Compliance (Part of Vol.II audit)
- DOS - Department of Operational Support (Part of Vol.II audit)
- DPO - Department of Peace Operations (Part of Vol.II audit)
- PD - Procurement Division
- UNOG - United Nations Office at Geneva, including, inter alia, UNRISD
- OHCHR - Office of the United Nations High Commissioner for Human Rights
- SHP - Strategic Heritage Plan of the United Nations Office at Geneva

CHILE

- UNOV - United Nations Office at Vienna

BOARD'S CURRENT PORTFOLIO ALLOCATION

UN Peacekeeping Operations/PKO, Lead Auditor - France

CHINA

- UNDOF - The United Nations Disengagement Observer Force
- MINURSO - United Nations Mission for the Referendum in Western Sahara
- UNSOS - United Nations Support Office in Somalia
- UNISFA - United Nations Interim Security Force for Abyei
- MINUSCA - United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

FRANCE

- Peacekeeping Operations HQs and Support Account
- UNLB - UN Global Service Centre
- RSCE - Regional Service Center Entebbe
- UNMISS - United Nations Mission in South Sudan
- MINUSMA - United Nations Multidimensional Integrated Stabilization Mission in Mali
- MONUSCO - The United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

CHILE

- UNIFIL - United Nations Interim Force in Lebanon
- UNMIK - United Nations Interim Administration Mission in Kosovo
- UNFICYP - United Nations Peacekeeping Force in Cyprus

BOARD'S CURRENT PORTFOLIO ALLOCATION

Funds and Programmes, other entities and reports

CHINA

- UNOPS - United Nations Office for Project Services
- UNCC - United Nations Compensation Commission
- ITC - International Trade Centre
- UNRWA - The United Nations Relief and Works Agency for Palestine Refugees
- UNRWA SPF - Staff Provident Fund
- UNRWA MD - Microfinance Department
- UNEP - United Nations Environment Programme
- UNEP-GEF - Global Environment Facility
- UN HABITAT - United Nations Human Settlements Programme

FRANCE

- UNHCR - United Nations High Commissioner for Refugees
- UNFCCC - United Nations Framework Convention on Climate Change
- UNCCD - United Nations Convention to Combat Desertification
- UNDP - United Nations Development Programme
- UNCDF - United Nations Capital Development Fund
- UNDP-GEF - Global Environment Facility

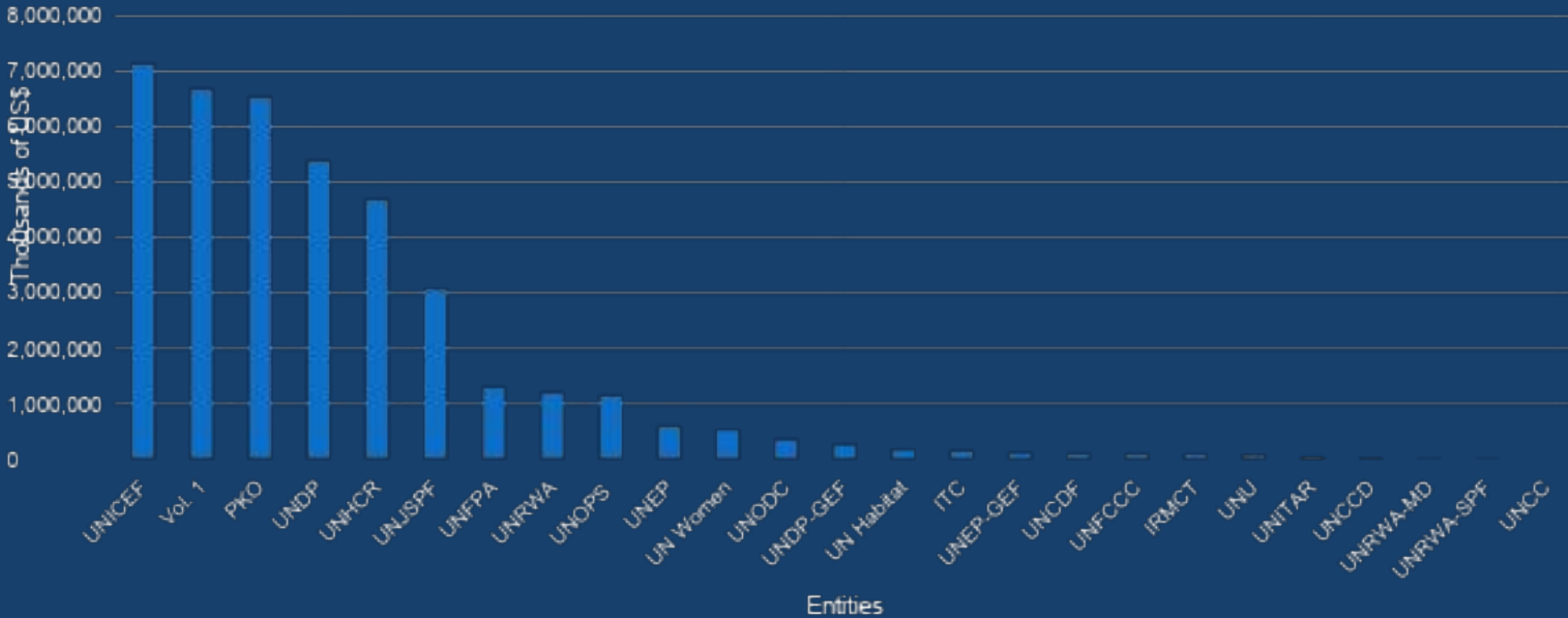
CHILE

- UNFPA - United Nations Population Fund
- IRMCT - The International Residual Mechanism for Criminal Tribunals
- UNJSPF - United Nations Joint Staff Pension Fund
- UNITAR - United Nations Institute for Training and Research
- UNU - United Nations University
- UN WOMEN - The United Nations Entity for Gender Equality and the Empowerment of Women
- UNODC - United Nations Office on Drugs and Crime
- UNICEF - The United Nations Children's Fund
- Concise summary report

BOARD'S PORTFOLIO (\$)

Total Expenses:
1947: \$19.3 million
2021: \$39.8 billion

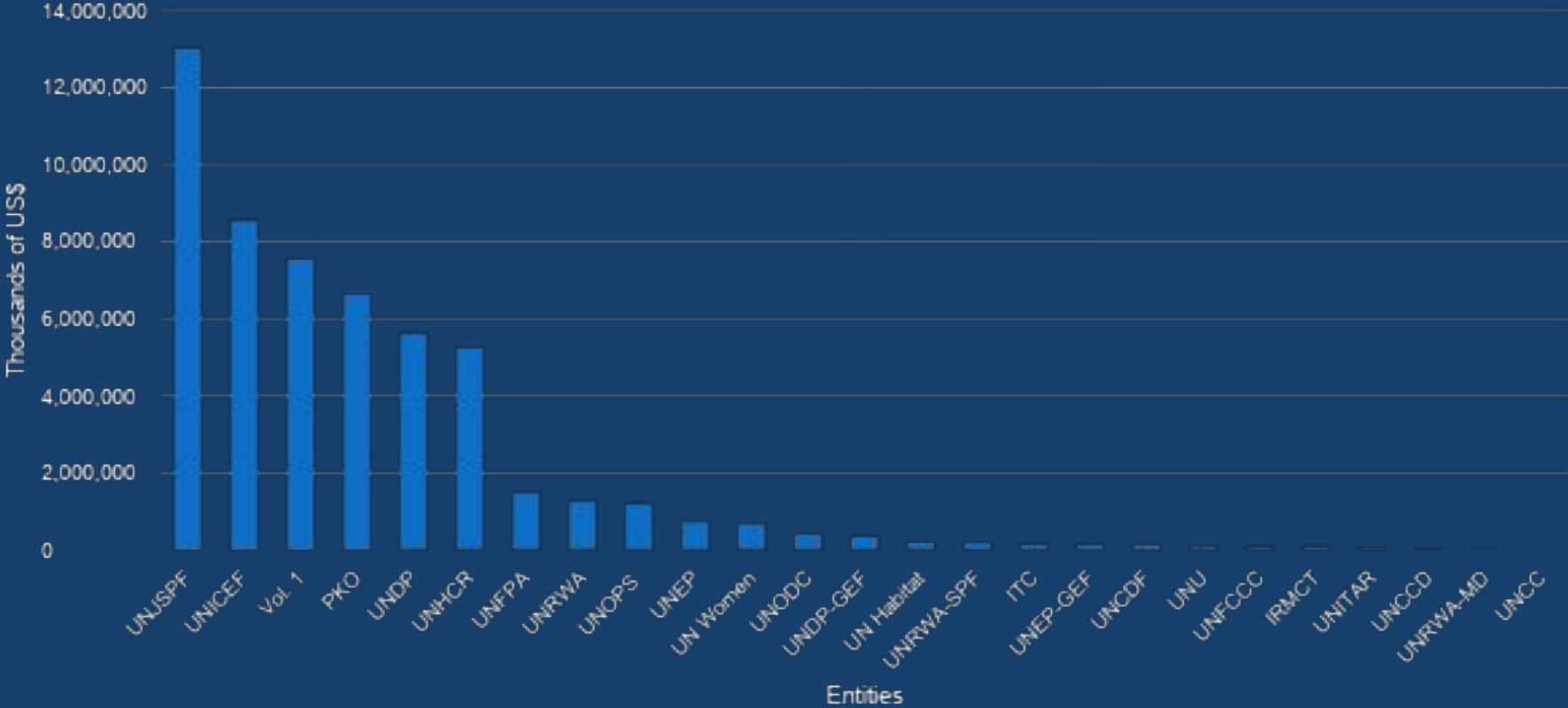
BoA portfolio, Expenditure based on FS ending 2021



BOARD'S PORTFOLIO (\$)

Total Revenues in 2021: \$54.1 billion

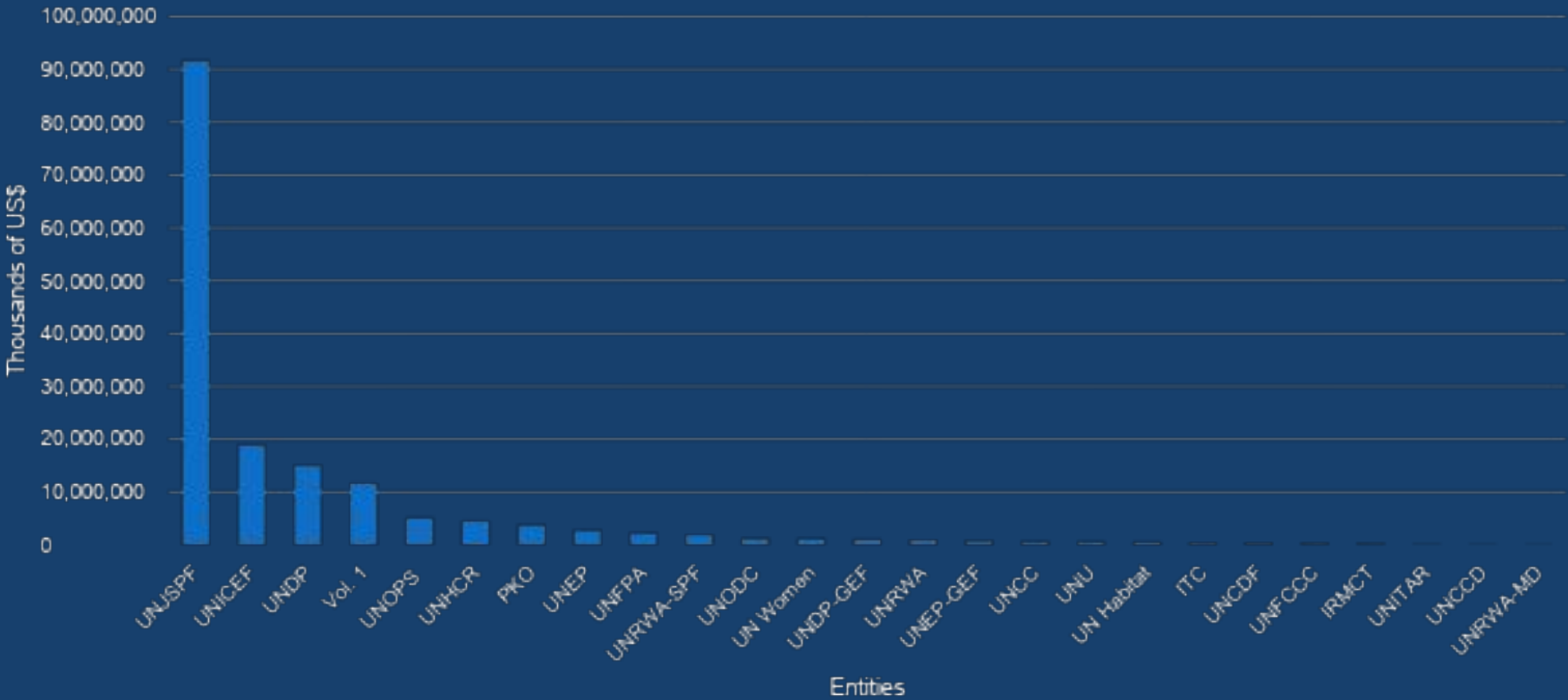
BoA portfolio Revenues based on FS ending 2021



BOARD'S PORTFOLIO (\$)

Total Assets in 2021: \$167.0 billion

BoA portfolio, Assets based on FS ending 2021



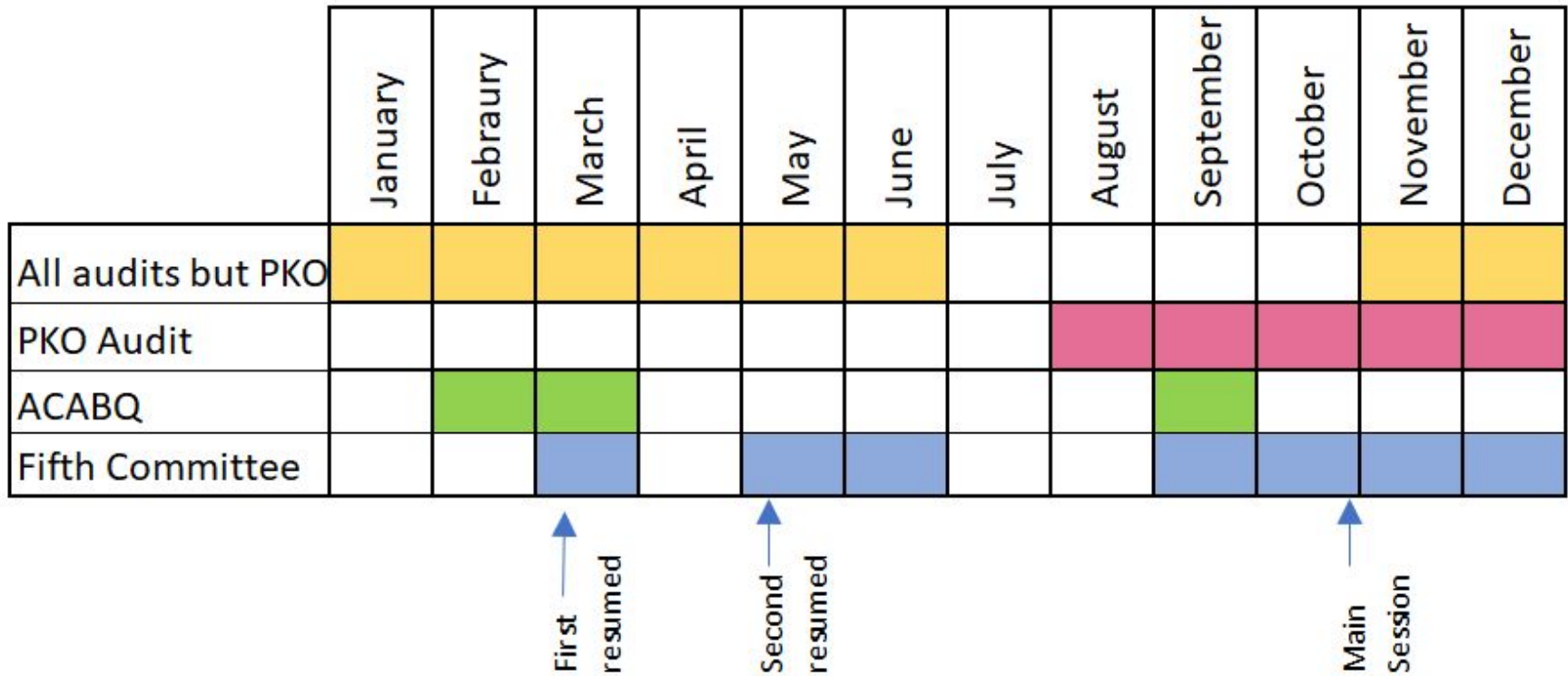
FINANCIAL STATEMENTS CERTIFICATION

Symbol (Document reference)	Lead auditor	Secretariat entities FS signed by the Controller	Independent entities FS signed by the Controller	Funds and Programmes
1A/77/5 Vol. I	China	Vol.1		
2TBD	China		UNCC	
3A/77/5 Vol. III	China		ITC	
4A/77/5 Add.4	China			UNRWA
5A/77/5 Add.7	China			UNEP
6A/77/5 Add.9	China			UN HABITAT
7A/77/5 Add.11	China			UNOPS
8NA	China			UNRWA SPF
9NA	China			UNRWA MD
10NA	China			UNEP GEF
11A/77/5/Vol.II	France	PKO Vol.II		
12A/77/5 Add.1	France			UNDP
13NA	France			UNDP GEF
14A/77/5 Add.2	France			UNCDF
15A/77/5 Add.6	France			UNHCR
16NA	France			UNFCCC
17NA	France			UNCCD
18A/77/5 Add.10	Chile	UNODC		
19A/77/5 Add.15	Chile	IRMCT		
20A/77/5 Vol. IV	Chile		UNU	
21A/77/5 Add.5	Chile		UNITAR	
22A/77/5 Add.3	Chile			UNICEF
23A/77/5 Add.8	Chile			UNFPA
24A/77/5 Add.12	Chile			UN WOMEN
25A/77/5 Add.16	Chile			UNJSPF

BOARD'S REPORTING SCHEDULE

- All reports submitted annually for Regular Board session in July
 - 24 Board-approved reports and 3 AOC-delegated reports (UNDP-GEF, UNEP-GEF and UNRWA-MD)
- PKO report and other special reports submitted in Special Board session in December.

CALENDAR OF REPORTS AND ACABQ/ FIFTH COMMITTEE DELIBERATIONS



GA RESOLUTIONS ON THE BOARD REPORTS

Annually and typically:

- Accepts the report on the financial statements;
- Approves the recommendations of the Board;
- Endorses observations/recommendations of the ACABQ;
- Commends the Board on its work;
- Requests ACABQ to request the Board for specific work.

GA REQUESTS TO BOA (ICT)

GA resolution 66/246 (para. 107) - requested that the Board audit and evaluate the handling of information and communications technology affairs in the Secretariat

BoA reports on ICT:

- 1) 2012 - A/67/651
- 2) 2015 - A/70/581
- 3) 2017 - A/72/151
- 4) 2018 - A/73/160
- 5) 2019 - A/74/177
- 6) **2020 - A/75/156** (Fourth annual progress report of the Board of Auditors on the implementation of the information and communications technology strategy)

UMOJA RESOLUTION

GA resolution 66/246 (para. 93) - requested the Board to conduct a comprehensive audit of the implementation of the Umoja project

BoA reports on the progress in the implementation of the ERP System (Umoja):

- | | |
|--------------------|---|
| 1) 2012 - A/67/164 | 6) 2017 - A/72/157 |
| 2) 2013 - A/68/151 | 7) 2018 - A/73/169 |
| 3) 2014 - A/69/158 | 8) 2019 - A/74/153 |
| 4) 2015 - A/70/158 | 9) 2020 - A/75/159 |
| 5) 2016 - A/71/180 | 10) 2021 - A/76/131 - Tenth annual progress report of the Board of Auditors on the implementation of the United Nations enterprise planning system |
- resource

REQUESTS FROM ACABQ/GA

Review of ASHI Expenditures - A/74/806

- To conduct a review of the after-service health insurance expenditures, so as to increase the transparency and ensure compliance with the Financial Regulations and Rules

Fraud and Presumptive Fraud follow up - A/74/806

- To emphasize the need for a greater emphasis on fraud awareness and prevention by the Secretary-General, as well as further consideration in future reports of the Board of Auditors

ACABQ/GA REQUEST TO SG

ACABQ Report (A/75/829) para. 32 on PKO report:

- partnership between the Mine Action Service and the United Nations Office for Project Services (UNOPS)
- concurs with the recommendations of the Board
- the Committee recommends that the General Assembly request the Secretary-General to conduct an independent and transparent review by a group of experts of the cost-effectiveness and efficient implementation of mine action in peacekeeping operations

PANEL OF EXTERNAL AUDITORS

- established by the General Assembly Resolution 1438 (XIV) of 5 December 1959
- currently consists of the principles of the National Audit offices of Chile, Indonesia, India, Germany, Ghana, France, UK, Canada, Italy, Philippines, Switzerland, China, and Russia
- Meets annually: 2022 Panel meetings, including Technical Group sessions, scheduled from 23-29 November in Santiago, Chile

EXECUTIVE SECRETARY

- Supports Audit Operations Committee on a daily basis;
- Coordinates AOC's/Board meetings with all stakeholders;
- Organises Board and Panel annual events;
- Manages the Secretariat office staff.
- <http://www.un.org/en/auditors/board/>

THANK YOU

Questions?