

Board of Auditors

Anjana Das

Executive Secretary

3 September 2020

Current members of the Board of Auditors

BoA meets twice a year, July, December



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

Term expires 30 June 2026



**Mr. Kay Scheller,
President of the German
Federal Court of Auditors**

CHAIRMAN

Term expires 30 June 2022



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

Term expires 30 June 2024

Board's origin and composition

- 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;
- For this, the General Assembly appoints three members, each of whom must be the Auditor-General (or officer holding the equivalent title) of a Member State. The members of the Board have joint responsibility for the audits.

Board member's appointments

- By Resolution 55/248 of 12 April 2001, the General Assembly approved a change in the term of office of members of the Board to a non-consecutive term of six years' duration commencing 1 July 2002;
- Appointments are staggered in such a way that the term of office of one of the members expires every two years. The General Assembly therefore appoints a new Board member every two years.

Board member's appointments

- When appointing a new Board member, at least six months before the regular session, the General Assembly issues an announcement of the impending vacancy of a Board member effective 1 July of the following year;
- Member States wishing to put forth the candidacy of their Auditors-General (or officers holding the equivalent title) would do so to the Fifth Committee of the General Assembly;
- The Fifth Committee in turn, after election, will submit to the General Assembly a draft decision containing the name of the Member State whose Auditor-General (or officer holding equivalent title) has been recommended for appointment.

Board members operations

- If a member of the Board ceases to hold office as Auditor-General (or equivalent title) in her/his country, the tenure of office is terminated and the person who succeeds her/him as Auditor-General becomes the new Board member. A Board member may not otherwise be removed during her/his tenure except by the General Assembly;
- The members of the Board are expected to be available for approximately two weeks each year for meetings of the Board and Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency. In addition, each member has to be available for whatever consultations are necessary throughout the year with the United Nations Administration, the Advisory Committee on Administrative and Budgetary Questions and other governing bodies;
- In addition to a full-time Director and Deputy Director stationed in New York, each member provides audit staff from his/her national audit office to conduct audits at various United Nations locations.
- For the purpose of making a local or special examination or of effecting economies in the audit cost, the Board may engage the services of any national Auditor-General (or officer holding the equivalent title) or commercial public auditors of known repute or any other person or firm which, in the opinion of the Board, is technically qualified.

Board's coverage (Audit types)

- Referred to in UN FRRs and other entity FRRs;
- UNFRR: Article VII

Financial Audit

- 7.11: Report on Financial statements, schedules for the accounts of the period (Financial audit); which shall include such information as the Board deems necessary with regard to matters referred to in Regulation 7.5;

Managerial Audit

- 7.5: Efficiency of the financial procedures, the accounting system, internal financial controls and in general the administration and management of the organisation;

Board's coverage (Audit types)

Performance Audit (A/RES/66/232B)

- Reaffirms that the Board shall be completely independent and solely responsible for the conduct of audits;
- Recognises the importance of the Board continuing to include information on matters it deems necessary to draw to the attention of the governing bodies in accordance with Regulation 7.11 of UNFRR.

Allocation of entities

- The Board allocates and rotates the audit work among its members, subject to the concurrence of the Advisory Committee on Administrative and Budgetary Questions (ACABQ). Audit assignments are shared among members of the Board on an equitable basis. In the allocation of assignments, the following factors are taken into account:
 - 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

	<u>China</u>	<u>Germany</u>	<u>Chile</u>
1	EOSG - Executive Office of the Secretary-General	DMSPC - Department of Management Strategy, Policy and Compliance (Part of Vol.II audit)	UNOV - United Nations Office at Vienna
2	DMSPC - Department of Management Strategy, Policy and Compliance (Part of Vol.1 Audit)	DOS - Department of Operational Support (Part of Vol.II audit)	
3	DOS - Department of Operational Support (Part of Vol.1 Audit)	DPO - Department of Peace Operations (Part of Vol.II audit)	
4	DGACM - Department for General Assembly and Conference Management		
5	DESA - Department of Economic and Social Affairs	PD - Procurement Division	
6	DGC - Department of Global communications	UNOG - United Nations Office at Geneva, including, inter alia, UNRISD	
7	DPPA - Department of Political and Peacebuilding Affairs	OHCHR - Office of the United Nations High Commissioner for Human Rights	
8	DSS - Department of Safety and Security	SHP - Report of the Board of Auditors on the Strategic Heritage Plan of the United Nations	
9	ODA - Office for Disarmament Affairs	Office at Geneva.	
10	OAJ - Office of Administration of Justice		
11	OICT - Office of Information and Communications Technology		
12	OIOS - Office Internal Oversight Services		
13	OLA - Office of Legal Affairs		
14	OHR - Office of Human Resources		
15	OCHA - Office for the Coordination of Humanitarian Affairs		
16	SRSG/VAC - Office of the SRSG on Violence against Children		

Board's current portfolio allocation (continued)

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

17	DCO - Resident Coordinator System/Development Coordination Office		
18	ICJ - International Court of Justice		
19	ECA - United Nations Economic Commission for Africa		
20	ECE - United Nations Economic Commission for Europe		
21	ESCAP - United Nations Economic and Social Commission for Asia and the Pacific		
22	ECLAC - United Nations Economic Commission for Latin America and the Caribbean		
23	ESCWA - United Nations Economic and Social Commission for Western Asia		
24	SPMs - Special Political Missions		
25	UNSSC - United Nations System Staff College		
26	Umoja - Annual progress report of the Board of Auditors on the implementation of the United Nations enterprise resource planning system		
27	ICT - Annual progress report of the Board of Auditors on the implementation of the information and communications technology strategy for the United Nations		
28	UNON - The United Nations Office at Nairobi		

Board's current portfolio allocation (continued)

29 <u>UN Peacekeeping Operations/PKO, Lead Auditor - Germany</u>			
	China	Germany	Chile
30	UNDOF - The United Nations Disengagement Observer Force	Peacekeeping Operations HQs and Support Account	UNIFIL - United Nations Interim Force in Lebanon
31	MINURSO - United Nations Mission for the Referendum in Western Sahara	UNLB - UN Global Service Center	UNMIK - United Nations Interim Administration Mission in Kosovo
32	MINUJUSTH - United Nations Mission for Justice Support in Haiti	RSCE - Regional Service Center Entebbe	UNFICYP - United Nations Peacekeeping Force in Cyprus
33	UNSOS - United Nations Support Office in Somalia	UNAMID - United Nations–African Union Mission in Darfur	-
34	UNISFA - United Nations Interim Security Force for Abyei	UNMISS - United Nations Mission in South Sudan	
35	MINUSCA - United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic	MINUSMA - United Nations Multidimensional Integrated Stabilization Mission in Mali	
36		MONUSCO - The United Nations Organization Stabilization Mission in the Democratic Republic of the Congo	

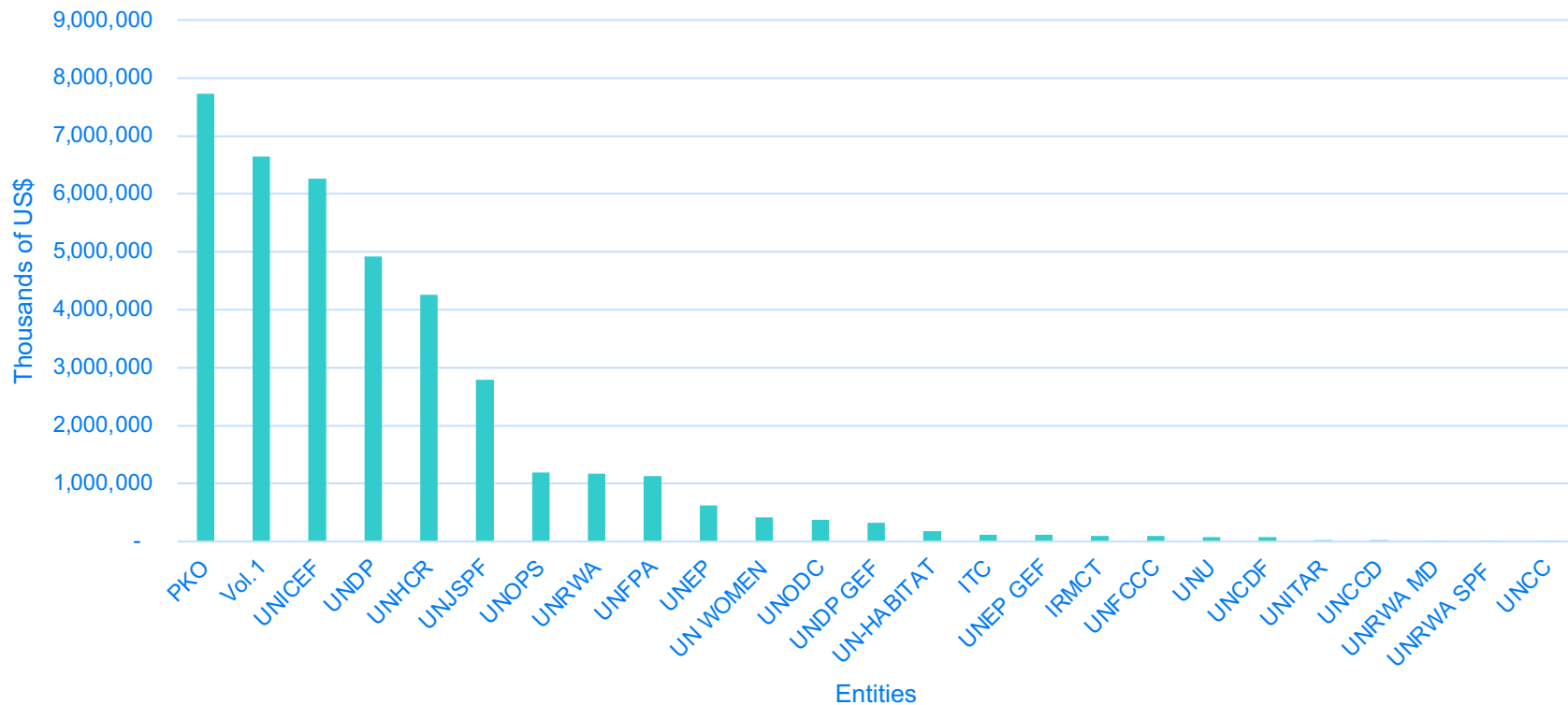
Board's current portfolio allocation (continued)

37	<u>Funds and Programs, other entities and reports</u>		
	China	Germany	Chile
38	UNOPS - United Nations Office for Project Services	UNHCR - United Nations High Commissioner for Refugees	UNFPA - United Nations Population Fund
39	UNCC - United Nations Compensation Commission	UNFCCC - United Nations Framework Convention on Climate Change	MICT - The International Residual Mechanism for Criminal Tribunals
40	ITC - International Trace Center	UNCCD - United Nations Convention to Combat Desertification	UNJSPF - United Nations Joint Staff Pension Fund
41	UNRWA - The United Nations Relief and Works Agency for Palestine Refugees	UNCDF - United Nations Capital Development Fund	UNITAR - United Nations Institute for Training and Research
42	UNRWA SPF - Staff Provident Fund	UNDP - United Nations Development Programme	UNU - United Nations University
43	UNRWA MD - Microfinance Department	UNDP – GEF - Global Environment Facility	UN WOMEN - The United Nations Entity for Gender Equality and the Empowerment of Women
44	UNEP - United Nations Environment Programme	Concise summary report	UNODC - United Nations Office on Drugs and Crime
45	UNEP-GEF - Global Environment Facility		UNICEF - The United Nations Children's Fund
46	UN HABITAT - United Nations Human Settlement Programme		-

Board's portfolio (\$)

- 1947: \$19.3 million
- 2019: \$38.5 billion

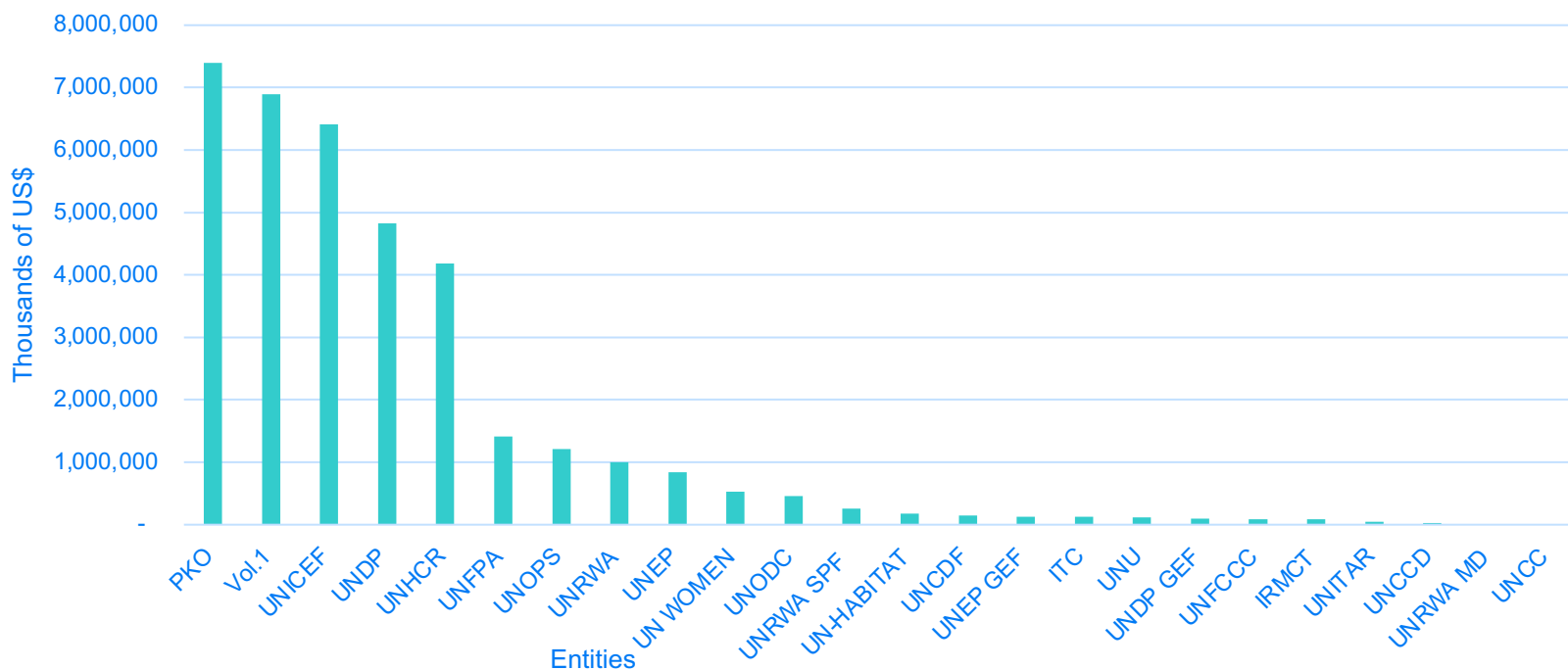
BOA portfolio, Expenditure based on FS ending 2019



Board's portfolio (\$), continued

Total Revenues in 2019 : 36.5 billion

BOA portfolio Revenues based on FS ending 2019.

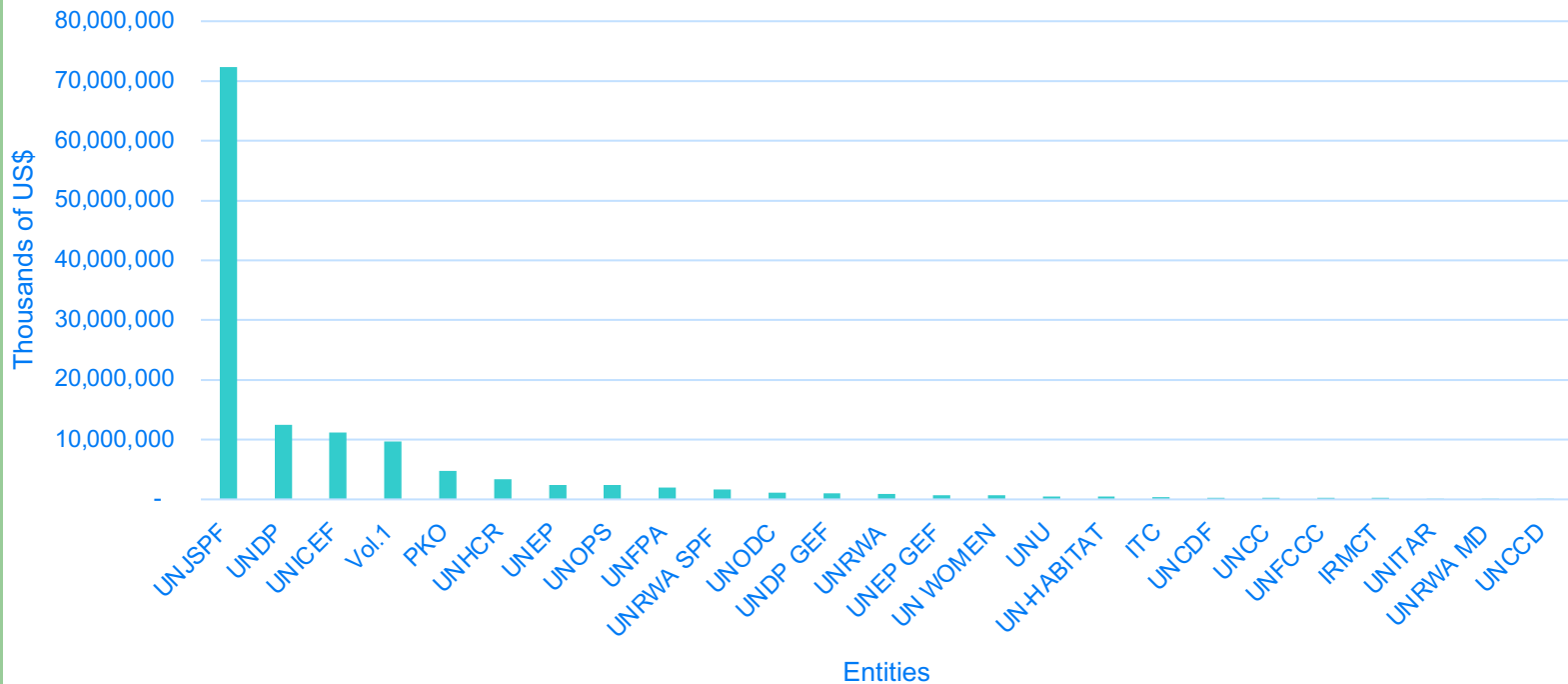


Note - UNJSPF income (\$14.05 billion) is not included.

Board's portfolio (\$), continued

Total Assets in 2019 : 128.6 billion

BOA portfolio, Assets based on FS ending 2019



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/75/5 Vol. I	China	Vol.1		
2TBD	China		UNCC	
3A/75/5 Vol. III	China		ITC	
4A/75/5 Add.4	China			UNRWA
5A/75/5 Add.7	China			UNEP
6A/75/5 Add.9	China			UN HABITAT
7A/75/5 Add.11	China			UNOPS
8NA	China			UNRWA SPF
9NA	China			UNRWA MD
10A/74/5/Vol.II	Germany	PKO Vol.II		
11A/75/5 Add.1	Germany			UNDP
12NA	Germany			UNDP GEF
13A/75/5 Add.2	Germany			UNCDF
14A/74/5 Add.6	Germany			UNHCR
15NA	Germany			UNFCCC
16NA	Germany			UNCCD
17A/75/5 Add.10	Chile	UNODC		
18A/75/5 Add.15	Chile	IRMCT		
19A/75/5 Vol. IV	Chile		UNU	
20A/75/5 Add.5	Chile		UNITAR	
24A/75/5 Add.3	Chile			UNICEF
21A/75/5 Add.8	Chile			UNFPA
22A/75/5 Add.12	Chile			UN WOMEN
23A/75/5 Add.16	Chile			UNJSPF

Board's reporting schedule

- All reports submitted annually for Regular Board session in July;
- PKO report and other special reports submitted in Special Board session in December.

Calendar of Reports and ACABQ/ Fifth Committee deliberations

	January	February	March	April	May	June	July	August	September	October	November	December
All audits but PKO	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow					Yellow	Yellow
PKO Audit								Pink	Pink	Pink	Pink	Pink
ACABQ		Green	Green						Green			
Fifth Committee			Blue		Blue	Blue			Blue	Blue	Blue	Blue

↑
First resumed
↑
Second resumed
↑
Main Session

GA resolutions on the Board reports

Annually and typically:

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

Panel of External Auditors

- The Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency was established by the General Assembly Resolution 1438 (XIV) of 5 December 1959.
- The Panel currently consists of the principles of the National Audit offices of India, Chile, Germany, Ghana, France, UK, Indonesia, Canada, Italy, Philippines, Switzerland and China. Tanzania participates as an observer.
- Meets annually: 2020 meetings scheduled from 23 November to 5 December in Paris.

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?