



## General Assembly

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Fifty-second session  
Agenda item 113

### RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/52/732/Add.1)]

#### **52/212. Financial reports and audited financial statements, and reports of the Board of Auditors**

**B<sup>1</sup>**

*The General Assembly,*

*Having considered* the report of the Secretary-General on an amendment to the additional terms of reference governing the audit of the United Nations<sup>2</sup> contained in the annex to the Financial Regulations of the United Nations and the note by the Secretary-General<sup>3</sup> transmitting the proposals of the Board of Auditors for improving the implementation of its recommendations, including changes in reporting on the progress of such implementation,

1. *Approves* the revised text of paragraph 5 of the additional terms of reference governing the audit of the United Nations contained in paragraph 3 of the report of the Secretary-General;<sup>2</sup>
2. *Accepts* the recommendations of the Board of Auditors contained in the annex to the note by the Secretary-General,<sup>3</sup> subject to the provisions of the present resolution;

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<sup>1</sup> Consequently, resolution 52/212, in section VI of the *Official Records of the General Assembly, Fifty-second Session, Supplement No. 49 (A/52/49)*, vol. I, becomes resolution 52/212 A.

<sup>2</sup> A/52/727.

<sup>3</sup> A/52/753.

3. *Emphasizes* that primary managerial responsibility and accountability for the implementation of the recommendations of the Board of Auditors should remain with department heads and programme managers;

4. *Endorses* the proposals of the Board of Auditors enumerated in paragraphs 6 and 7 of its report<sup>4</sup> concerning accountability for the implementation of its recommendations, with the provision that officers whose titles or positions are disclosed in accordance with paragraph 6 of the report should be at the level of programme manager or department head, as appropriate;

5. *Accepts* the proposals of the Board of Auditors concerning changes in reporting arrangements, and invites the Secretary-General and the Board to cooperate in establishing a practical and efficient procedure for implementing the proposed changes;

6. *Requests* the Board of Auditors to include information on the implementation of its proposals, as appropriate, in the framework of its reports to the General Assembly.

*82nd plenary meeting  
31 March 1998*

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<sup>4</sup> Ibid., annex.