



General Assembly

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Fifty-sixth session
Agenda item 120

Resolution adopted by the General Assembly

[on the report of the Fifth Committee (A/56/651)]

56/233. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered the audited financial statements and the report of the Board of Auditors on voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2000,¹ the report of the Board of Auditors on the implementation of its recommendations² relating to the biennium 1998-1999, the second report of the Secretary-General on the implementation of the recommendations of the Board of Auditors on the accounts of the United Nations and on the United Nations funds and programmes for the biennium ended 31 December 1999,³ and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁴

1. *Accepts* the financial report and audited financial statements and the report and audit opinion of the Board of Auditors regarding the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2000;¹

2. *Endorses* the recommendations of the Board of Auditors contained in its report⁵ and the recommendations and conclusions contained in the report of the Advisory Committee on Administrative and Budgetary Questions;⁴

3. *Welcomes* the second report of the Secretary-General on the implementation of the recommendations of the Board of Auditors on the accounts of the United Nations and on the United Nations funds and programmes for the biennium ended 31 December 1999³ and the report of the Board of Auditors on the implementation of its recommendations;²

4. *Requests* the audited organizations to take all necessary steps to implement expeditiously the outstanding audit recommendations;

¹ *Official Records of the General Assembly, Fifty-sixth Session, Supplement No. 5E (A/56/5/Add.5).*

² A/56/132, appendix.

³ A/56/66 and Add.1.

⁴ A/56/436.

⁵ See *Official Records of the General Assembly, Fifty-sixth Session, Supplement No. 5E (A/56/5/Add.5)*, chap. I.

5. *Notes with concern* the qualified audit opinion on the financial statements of the United Nations High Commissioner for Refugees, and requests the audited organizations to cooperate fully with the Board of Auditors and to submit the requested information and documentation in a comprehensive and timely manner so that this does not lead in future to similar qualified opinions.

*92nd plenary meeting
24 December 2001*