



General Assembly

Distr.: General
11 July 2002

Fifty-sixth session
Agenda item 120

Resolution adopted by the General Assembly

[on the report of the Fifth Committee (A/56/651/Add.1)]

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

B¹

The General Assembly,

Having considered the financial report and audited financial statements for the twelve-month period from 1 July 2000 to 30 June 2001 and the report of the Board of Auditors on the United Nations peacekeeping operations,² the related section of the report of the Advisory Committee on Administrative and Budgetary Questions,³ and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for that period,⁴

1. *Accepts* the audited financial statements on the United Nations peacekeeping operations for the period from 1 July 2000 to 30 June 2001;²
2. *Endorses* the recommendations of the Board of Auditors contained in its report;⁵
3. *Takes note* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;³
4. *Also takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations in respect of the financial period ended 30 June 2001;⁴

¹ Consequently, resolution 56/233, in section VI of the *Official Records of the General Assembly, Fifty-sixth Session, Supplement No. 49* and corrigendum (A/56/49 and A/56/49 (Vol. I)/Corr.1), becomes resolution 56/233 A.

² *Official Records of the General Assembly, Fifty-sixth Session, Supplement No. 5 (A/56/5)*, vol. II.

³ A/56/887, para. 11.

⁴ A/56/66/Add.2.

⁵ *Official Records of the General Assembly, Supplement No. 5 (A/56/5)*, vol. II, chap. II.

5. *Requests* the Secretary-General to ensure that internal control in peacekeeping missions is improved, in particular with respect to the reconciliation of bank accounts and procurement activities;

6. *Also requests* the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors and of the Advisory Committee in a prompt and timely manner.

*105th plenary meeting
27 June 2002*