



# General Assembly

Distr.: General  
7 July 2004

**Fifty-eighth session**  
Agenda item 118

## Resolution adopted by the General Assembly

[on the report of the Fifth Committee (A/58/570/Add.1)]

### **58/249. Financial reports and audited financial statements, and reports of the Board of Auditors**

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

*The General Assembly,*

*Having considered* the financial report and audited financial statements for the twelve-month period from 1 July 2002 to 30 June 2003 and the report of the Board of Auditors on United Nations peacekeeping operations,<sup>2</sup> the related section of the report of the Advisory Committee on Administrative and Budgetary Questions<sup>3</sup> and 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 that period,<sup>4</sup>

1. *Accepts* the audited financial statements on the United Nations peacekeeping operations for the period from 1 July 2002 to 30 June 2003;<sup>5</sup>
2. *Takes note* of the observations and endorses the recommendations contained in the report of the Board of Auditors;<sup>6</sup>
3. *Also takes note* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions<sup>3</sup> related to the report of the Board of Auditors;
4. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

<sup>1</sup> Consequently, resolution 58/249, in section VI of the *Official Records of the General Assembly, Fifty-eighth Session, Supplement No. 49 (A/58/49)*, vol. I, becomes resolution 58/249 A.

<sup>2</sup> *Official Records of the General Assembly, Fifty-eighth Session, Supplement No. 5 (A/58/5)*, vol. II.

<sup>3</sup> A/58/759, sect. II.

<sup>4</sup> A/58/737.

<sup>5</sup> *Official Records of the General Assembly, Fifty-eighth Session, Supplement No. 5 (A/58/5)*, vol. II, chap. V.

<sup>6</sup> *Ibid.*, chap. II.

5. *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 2003;<sup>4</sup>

6. *Requests* the Secretary-General to continue to ensure that internal control in peacekeeping missions is improved with respect to the optimum use of audit resources;

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

*91st plenary meeting  
18 June 2004*