<u>The role of the Board of Auditors in</u> progressing UN accountability

The United Kingdom would like to thank the Board of Auditors (BOA), the UN Secretariat and the Advisory Committee on Administrative and Budgetary Questions for their reports, and express its recognition of the indispensable role the BOA plays in progressing accountability across the UN system.

The BOA's independence and technical oversight role are crucial to supporting a culture of continuous improvement in the Organisation, including on transparency, efficiency, compliance and operational effectiveness. The UK is a strong supporter of UN reform and sees the BOA's recommendations and observations as playing an important role in the overall realisation of reforms across the UN system.

The UK welcomes the Board's review on UN peacekeeping and its focus on peacekeeping performance, contingent-owned equipment and the implementation of previous recommendations. We see benefit in it considering matters such as management efficiency, the implementation of the Comprehensive Performance Assessment System, and performance failings which could have a critical impact on safety and security, or on mandate delivery.

The UK considers that the Board's independence is of the utmost importance, and ensures the credibility and impartiality of their findings. And while the Secretariat and Member States retain the prerogative to disagree with these recommendations, the BOA's independence must be respected.

The UK delegation looks forward to engaging on these issues in the coming weeks and trusts that the Committee will this year support a consensual outcome.