

Opening Statement 6 May 2024

Mr. Chairman,

Distinguished Delegates,

I am pleased to introduce, for the second year of the mandate given to us by the General Assembly, the report of the Board of Auditors on the United Nations peacekeeping operations for the financial year ended 30 June 2023. The report is the result of the collective effort of the Members of the Board namely: Chile, China and France Supreme Audit Institutions.

France, as the lead auditor of the peacekeeping operations, audited volume II Financial Statements and peacekeeping operations at UN Headquarters, the three missions in Democratic Republic of Congo, Mali (performed remotely) and South Sudan, as well as the UN Logistics Base at Brindisi and the Regional Training Centre in Goma.

III) A third area of focus of this year's report concerns the management of the civilian component of multidimensional peacekeeping operations.

The Board focused its audit on the civilian component of multidimensional peacekeeping operations on four areas: translating the mandate and planning the civilian component's operations; resource and management of the civilian component; integration of the civilian component within the mission and coordination with other stakeholders; and performance and accountability of the civilian component.

1) Multidimensional mandates are characterized by a growing complexity with regard to the civilian component's objectives. The translation of the mandate from strategic to operational level is based on a cascade of planning, but the quality of mission planning and the quality of mission planning (1)-riz c

IV) A fourth area of interest of this year's report concerns the procurement of fuel.

1) Fuel represents a significant procurement category for peacekeeping operations, amounting to \$369 million in 2022. The Organization has defined a comprehensive strategy to enhance efficiency, yielding notable results. However, the Board noted occasional delays and interruptions in certain actions undertaken as part of this strategy. Market outreach and sustainable development are two areas for improvement. As the context has changed significantly, the revision of the fuel strategy adopted four years ago needs to be considered.

2) The Organization has introduced new methods to improve the efficiency of fuel procurement management. However, the results are not monitored through adequate reporting by the mission and the use of key performance indicators.

3) The Organization encountered major problems with the delivery of fuel to two large peacekeeping missions, which affected operations and led to a significant financial loss estimated at \$22.5 million. These problems, mostly linked to the financial difficulties of the provider, revealed the requirement of improving the Organization's due diligence over its vendors. Measures have already been taken to better assess the financial health of vendors in the future.

In this area, the Board has made three recommendations, notably to continue reinforcing financial diligence on vendors, both at the selection phase and in case significant and persistent issues affect the ongoing performance of a contract.

V) The fifth and last topic that we wish to mention concerns the closure of MINUSMA.

The termination of the contract with UNTH is as follows:

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