



**Executive Board of the
United Nations Development
Programme and of the
United Nations Population Fund**

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Recommendations of the Board of Auditors, 1998-1999

Support
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**UNOPS: Report on implementation of the recommendations of the
Board of Auditors for the biennium 1998-1999**

Report of the Executive Director

Issues

In taking note of the present report, the Executive Board may also wish to note that the United Nations Office for Project Services has complied with all the recommendations of the Board of Auditors in its report for the biennium 1998-1999.

1. The present report responds to decision 97/23 of 18 September 1997, in which the Executive Board requested the Executive Director of the United Nations Office for Project Services (UNOPS) to provide an updated overview of the implementation of the recommendations of the Board of Auditors at its annual session of the following year, and a request made in the course of the third regular session 2000 that UNOPS provide reports on the implementation of the recommendations of the Board of Auditors at the first regular session, starting in 2001.

2. The Executive Director is pleased to report that UNOPS has now completed implementation of all the recommendations by the Board of Auditors for the biennium ended 31 December 1999, including the recommendation in paragraph 10(a) (A/55/5/Add.10), which was the only outstanding recommendation as of the last reporting period. The annex to the present report contains an update of the action taken by UNOPS on that recommendation, which was noted in a letter dated 28 June 2001 from the Chairman of the Board of Auditors to the General Assembly transmitting the report of the Board on the implementation of its recommendations (A/56/132).

Annex

Financial issues

Recommendation 1 (Para. 10(a))

The United Nations Office for Project Services (UNOPS) should prepare a full inventory of its non-expendable equipment, both at headquarters and at its regional offices, with a view to providing an historic cost for its non-expendable equipment in the financial statements for the biennium 2000-2001 (para. 10(a)).

Comment. UNOPS is in the process of preparing a full inventory of its non-expendable property.

Update. UNOPS prepared a complete list of its non-expendable assets in headquarters and regional offices on 31 December 2000 in line with the established target. This list will be revisited and updated by 31 December 2001 so as to provide the appropriate historic cost value in the financial statements for the biennium 2000-2001.