

United Nations  Nations Unies

BOARD OF AUDITORS

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Opening statement to the Fifth Committee on the United Nations Board of Auditors

Report on

United Nations Joint Staff Pension Fund (UNJSPF)

for the financial year ended 31 December 2022

Mr. Chairman,

Distinguished delegates,

On behalf of the Board of Auditors, it is my privilege to present its report on the United Nations Joint Staff Pension Fund (the Fund) for the financial year ended 31 December 2022.

The Board issued an unqualified audit opinion, confirming that the financial statements of the Fund present fairly, in all material respects, the net assets available for the Fund, the results of operations, and the financial position of the Fund, as well as the results of its examination of accounting records, and necessary to form an opinion on the financial statements.

In the report of the UNJSPF, 7 recommendations were issued to the Office of Investment Management, and 2 to the Pension Administration.

related Financial Disclosures and observed that the Fund had not addressed by the Internal Investment

developed a workplan to address the sustainable development goals, specific activities, staff responsible, goals, and the broad topics established in its strategic plan, and the targets to which it committed.

investments and observed that there were no specific analysis on environmental, social and governance factors in Investment Management. For the sample of investments, the Office did not use the environmental, social

and governance dashboard, and that there was no investment recommendation made by the