



OPCW

Conference of the States Parties

Twenty-Sixth Session
29 November – 3 December 2021

C-26/DEC.5
29 November 2021
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DECISION

**SUBMISSION OF THE 2021 OPCW FINANCIAL STATEMENTS
TO THE EXTERNAL AUDITOR**

The Conference of the States Parties,

Recalling that Financial Rule 11.1.02 states that the Financial Statements shall, after approval by the Director-General, be submitted to the External Auditor not later than three months following the end of the financial year, together with such statements as may be required;

Considering the Note by the Director-General entitled “Submission of the 2021 OPCW Financial Statements to the External Auditor” (EC-98/DG.20, dated 21 September 2021), in which an exceptional suspension of the application of Financial Rule 11.1.02 is requested; and

Noting the report of the Advisory Body on Administrative and Financial Matters (ABAF) at its Fifty-First Session (ABAF-51/1, dated 30 July 2021), in which the ABAF agreed with the Technical Secretariat (hereinafter “the Secretariat”) that an exceptional request for an extension of the submission date for the 2021 Financial Statements to the External Auditor would be submitted by the Secretariat to the Executive Council and to the Conference of the States Parties at their Ninety-Eighth and Twenty-Sixth Sessions, respectively;

Hereby:

Decides to suspend, on an exceptional basis, the application of Financial Rule 11.1.02 in respect of the timeline for submission of the 2021 Financial Statements to the External Auditor.

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