



Eighty-Ninth Session
9 – 11 and 18 October 2018

EC-89/DEC.1
11 October 2018
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DECISION

SUBMISSION OF THE 2018 OPCW FINANCIAL STATEMENTS TO THE EXTERNAL AUDITOR (FINANCIAL RULE 11.1.02)

The Executive Council,

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 2018 OPCW Financial Statements to the External Auditor (Financial Rule 11.1.02)” (EC-89/DG.21, dated 17 September 2018), in which an exceptional suspension of Financial Rule 11.1.02 is requested;

Cognisant of the Note by the Director-General entitled “Report on the Status of Implementation of the Enterprise Resource Planning System” (EC-89/DG.17, dated 14 September 2018), which notes that the go-live of the core ERP solution is planned for the end of 2018;

Noting the report of the Advisory Body on Administrative and Financial Matters (ABAF) at its Forty-Fifth Session (ABAF-45/1, dated 3 August 2018), in which the ABAF agreed with the Technical Secretariat (hereinafter “the Secretariat”) that an exceptional request for the extension of the submission date for the financial statements to the External Auditor would be submitted by the Secretariat to the Executive Council and the Conference of the States Parties (hereinafter “the Conference”); and

Mindful of the report of the External Auditor (Annex 3 to EC-89/DG.3 C-23/DG.4, dated 7 August 2018), in which the External Auditor recommended that the Organisation should, “if necessary, approach States Parties to agree a one-off amendment to the normal timeline for accounts submission at an early point”;

Hereby:

Recommends to the Conference that at its Twenty-Third Session it suspend, on an exceptional basis, the application of Financial Rule 11.1.02 in respect of the timeline for submission of the 2018 financial statements to the External Auditor.

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