



Ninety-Eighth Session
5 – 7 October 2021

EC-98/DEC.1
5 October 2021
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DECISION

SUBMISSION OF THE 2021 OPCW FINANCIAL STATEMENTS TO THE EXTERNAL AUDITOR

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 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 (hereinafter “the Conference”) at their Ninety-Eighth and Twenty-Sixth Sessions, respectively;

Hereby:

Recommends to the Conference that at its Twenty-Sixth Session it 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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