



OPCW

**Advisory Body on Administrative and
Financial Matters**

Thirty-Eighth Session
1 – 3 June 2015

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**REPORT OF THE THIRTY-EIGHTH SESSION
OF THE ADVISORY BODY ON ADMINISTRATIVE AND FINANCIAL MATTERS**

1. Opening of the session

- 1.1 The Thirty-Eighth Session of the Advisory Body on Administrative and Financial Matters (ABAF) was held from 1 to 3 June 2015. The following members participated: Ms Mary B. Rios (Chairperson), Mr Teddy B. Ceke, Mr Milan Kerber, Ms Gönke Roscher, Mr Khodayar Rouzbahani, Mr Hiroshi Sanomura, and Mr Zhongkun Hu. Mr Denis Zhuykov attended as an observer.
- 1.2 The list of documents presented to the ABAF for this session is included as an annex to the present report.
- 1.3 The Deputy Director-General of the Technical Secretariat (hereinafter “the Secretariat”) of the Organisation for the Prohibition of Chemical Weapons (OPCW) welcomed the ABAF members, notably new members Mr Khodayar Rouzbahani from the Islamic Republic of Iran, Mr Hiroshi Sanomura from Japan, and Mr Zhongkun Hu from China. In regard to the agenda for this session, the Deputy Director-General noted that a number of important issues were to be addressed by the ABAF, in particular the Financial Statements of the OPCW for 2014, the report of the Office of Internal Oversight (OIO) for the period from 1 January to 31 December 2014 (EC-79/DG.3 C-20/DG.3, dated 3 April 2015), and the first quarterly report of 2015 on the status of the OPCW’s financial performance (S/1270/2015, dated 29 April 2015).
- 1.4 With regard to the Financial Statements, the Deputy Director-General informed the ABAF members that these had once again been prepared in compliance with International Public Sector Accounting Standards (IPSAS) and that the External Auditors would present their initial findings to the ABAF at this session.
- 1.5 The Deputy Director-General stated that, as a follow-up to States Parties’ requests and the recommendations of this body, the Secretariat has continued to work to strengthen the mechanism used to guide and oversee the preparation of the Programme and Budget. The Deputy Director-General outlined notable steps taken in this regard, which included the introduction of a new administrative directive on the Programme and Budget cycle and the introduction of new Programme and Budget narrative and resource-costing templates that clearly show the link between objectives, strategies, activities, and resources.
- 1.6 Although the draft Programme and Budget for 2016 was not on the agenda of this ABAF session, the Deputy Director-General mentioned that the Secretariat was



finalising its preparation, and that it would be ready for discussion at the next session. The Deputy Director-General stated that the core objectives of the Organisation remain the drivers of the Programme and Budget and that embedding of results-based management (RBM) principles has remained a priority when formulating programme budget submissions, where significant efforts have been made to strengthen and streamline programme objectives and key performance indicators. When estimating human and financial resource requirements, the Deputy Director-General stated that the Organisation has followed an “activity based” and a “zero based” approach and increased the use of standard costing, in line with States Parties’ requests and past ABAF recommendations.

- 1.7 The Deputy Director-General stated that the enhancements made to programme budgeting represent important steps towards the full implementation of RBM and added that this key tool remains fundamental in ensuring that the OPCW’s operational planning is in line with the strategic priorities set out in the Medium-Term Plan.
- 1.8 The Deputy Director-General informed the ABAF that the Medium-Term Plan had recently been updated and added that the medium- to long-term staffing plan was close to completion, following the issue of a paper on the principles that would guide the preparation of such a plan this year. The Deputy Director-General added that the medium- to long-term staffing plan, which focuses on the organisational structure in the post-destruction phase, also reflects the inputs of Directors and takes into consideration the views of staff. The Deputy Director-General stated that the Secretariat hoped that the staffing plan would be shared with the States Parties before the next regular session of the Executive Council (hereinafter “the Council”), and added that the ABAF would be able to review the document during its Thirty-Ninth Session.
- 1.9 The Deputy Director-General also informed the ABAF that the Organisation had obtained the approval of the Conference of the States Parties (hereinafter “the Conference”) in December 2014 to move forward with a project to introduce an enterprise-resource-planning (ERP) solution, and stated that the successful roll-out of ERP is now an organisational priority. The Deputy Director-General added that the project had commenced and that business process mapping had almost been completed. The Deputy Director-General informed the ABAF that the External Auditor had issued an unqualified opinion of the OPCW Financial Statements for 2014. With regard to the External Auditor’s recommendations, the Deputy Director-General stated that the OIO enjoys full functional and operational independence and that the proposal to create an independent external audit committee should be discussed with the States Parties. The Deputy Director-General also noted progress made on the implementation of a risk management framework and, when addressing the issue of the reimbursement of verification costs from 2014, stated that these should be fully reflected as assets in the Financial Statements of the Organisation until the States Parties have made a decision on whether these amounts should be written down.

2. Adoption of the agenda

The ABAF **adopted** the following agenda:

1. Opening of the session
2. Adoption of the agenda
3. Election of the Vice-Chairperson of the ABAF
4. Review of the report of the previous session
5. Status of the 2015 financial performance (first quarter of 2015)
6. Financial Statements of the OPCW and the report of the External Auditor for the year ending 31 December 2014
7. Report of the Office of Internal Oversight for the year ending 31 December 2014
8. Any other business
9. Next session and agenda
10. Adoption of the report

3. Election of the Vice-Chairperson of the ABAF

Under Rule 4 of its Rules of Procedure (Annex 2 of ABAF-27/1, dated 3 September 2009 and Corr.1, dated 15 October 2009), the ABAF **elected** Mr Khodayar Rouzbahani as its Vice-Chairperson for a period of one year.

4. Review of the report of the previous session

- 4.1 Paragraph 4.2 of ABAF-36/1 (dated 5 June 2014) dealt with the management and allocation of programme-support costs (PSC) and the need for further review to ensure that the proposed use of these funds was consistent with their underlying purpose. The ABAF was advised that PSC were introduced in 2013 following the External Auditor's recommendations, and that the Organisation is now recovering 7% of voluntary contributions to cover indirect costs related to extra-budgetary activities, in line with the practices of the United Nations. The ABAF was informed that the administrative directive covering PSC was revised in 2014 so that the 7% recovery is made against actual disbursements (rather than obligations). The ABAF was also briefed on the creation of a PSC trust fund in 2014 to capture and pool all recovered PSC income, which is being utilised to finance the costs of administrative personnel involved in the implementation of cross-cutting extra-budgetary activities. The ABAF **noted** that the Secretariat should ensure that its PSC policy is based on the principle of reasonable alignment of charges to actual costs, in order to recover variable indirect costs of administrative and operational support services incurred in the managing of trust funds. This includes reimbursing for human resources, procurement, legal, finance and accounting (disbursement of funds and financial

reporting), external and internal audits, and others. The ABAF **requested** a further briefing on this issue at its Fortieth Session.

4.2 In subparagraph 4.3(c) of ABAF-36/1, the ABAF had recommended strengthening the budget formulation methodology in order to better estimate requirements and to strengthen the mechanisms by which unliquidated obligations are liquidated. With regard to strengthening programme budgeting, the ABAF was briefed on new budget narrative and costing sheets that have been introduced to prepare the 2016 Programme and Budget, and was shown how these templates better highlight links between objectives, strategies, activities, and resources, in line with States Parties' requests (C-19/DEC.4, dated 3 December 2014) and past ABAF recommendations. In addition, the ABAF was advised that the Secretariat was preparing the 2016 Programme and Budget using an activity-based approach that takes into consideration past patterns of expenditure and includes the increased use of standard costing. The ABAF **commended** the positive steps taken to strengthen programme budgeting and **encouraged** the Secretariat to continue its efforts to embed the principles of RBM into its planning. The ABAF **looked forward** to noting the improvement in future revenue and expenditure reports.

4.3 The ABAF was briefed on steps taken by the Secretariat to strengthen financial performance and on how the Organisation has introduced a more robust method to track and liquidate obligations, especially leading up to the financial year closure. The ABAF was also briefed on how the budget tracking mechanism significantly contributed to an increase in the budget implementation rate in 2014, which at 98% was appreciably higher than the 96% result for 2013 and the 95% average for the period 2000 through 2014. The ABAF was informed that all of the main programmes achieved a budget implementation rate of 96% or higher and a number achieved an implementation rate of 99%. The ABAF **commended** the improvement in financial performance in 2014 and **encouraged** the Secretariat to continue to develop the tracking mechanism to further reduce budget surpluses.

5. Status of the 2015 financial performance (first quarter of 2015)

5.1 The ABAF **reviewed** the report by the Director-General entitled "OPCW Income and Expenditure for the Period 1 January to 31 March 2015 (First Quarter of the Financial Year ending 31 December 2015)" (S/1270/2015). The ABAF **noted** that, as at 31 March 2015, 44.66% of the annual assessed contributions for 2015 had been collected, a slight improvement on 2014. The ABAF **received** a further update on the status of assessed contributions as at 31 May 2015, and **noted** that 50% of these contributions had been received, a marked decline over the same period in 2014, when this figure stood at 68.41%. The Secretariat reported that the number of States Parties that had already paid their contribution in full had increased from 57 to 74 since the release of the report.

5.2 The ABAF **reiterated** its concern that, as at 31 March 2015, 34 Member States continued to be in arrears in respect of annual contributions assessed for previous years in an amount equal to or exceeding the amount of contributions due from them

for 2013 and 2014.¹ The ABAF **received** an update stating that one Member State with long-outstanding annual contributions had paid its arrears, reducing that number of Member States to 33. The ABAF **recommended** that the Council encourage these Member States to regularise the payment of their outstanding annual contributions, if necessary by making use of the multi-year payment plans developed to that end, which were approved by the Conference at its Eleventh Session (C-11/DEC.5, dated 7 December 2006). This recommendation is reiterated in the report of the External Auditor, who noted that it was “hardly acceptable” that 45 States Parties had not paid any contributions towards the 2014 assessment as at 31 December 2014, and encouraged the States Parties “to pay their contributions or at least to make use of the payment plans offered by the Secretariat”. The Secretariat informed the ABAF that it had continued to remind States Parties to fulfil their obligations in this regard and had increased the frequency of reminder letters.

6. Financial Statements of the OPCW and the report of the External Auditor for the year ending 31 December 2014

- 6.1 The ABAF was briefed on the 2014 Financial Statements. The Secretariat noted that the net assets/equity of the Organisation showed a negative balance of EUR 718,057, a significant improvement over the negative result of EUR 1.1 million from 2013. The negative balance is mostly due to unfunded long-term employee liabilities, and does not represent a short-term problem for the Organisation. The main drivers of the improvement are increases in Article IV and V receivables and a prepayment to the United Nations Office for Project Services for Syria-related activities. The ABAF **recommended** that the Secretariat continue to monitor the situation and report as appropriate.
- 6.2 The ABAF was briefed on the reimbursement of Article IV and V invoices for activities in the Syrian Arab Republic and Libya. The ABAF was advised that the OPCW has no policy regarding the timing of the write down of verification-related invoices should they be determined to be unrecoverable. Since one of the guiding principles of IPSAS is the realistic valuation of all assets and liabilities, a decision will need to be made on when the write down of unrecoverable assets will be reflected in the Financial Statements. Considering the magnitude of these amounts, the negative impact on the total asset value of the Organisation will be significant. The ABAF **expressed its concern** regarding the impact of non-payment and **urged** the Council to address this issue.
- 6.3 The ABAF was advised that the non-payment of verification invoices and the late payment of assessed contributions are having an adverse impact on the cash position of the Organisation. This may lead to a cash shortfall that would result in the unprecedented use of the Working Capital Fund in order to fully finance activities

¹ Paragraph 8 of Article VIII of the Chemical Weapons Convention (hereinafter “the Convention”) states the following: “A member of the Organization which is in arrears in the payment of its financial contribution to the Organization shall have no vote in the Organization if the amount of its arrears equals or exceeds the amount of the contribution due from it for the preceding two full years.” In assessing Member States’ voting rights in any given year, the Secretariat, following past practice, does not factor into its calculation of arrears any amounts still outstanding for the current year, and takes into account only amounts outstanding from annual assessments for previous years. Member States that joined the Convention during the preceding two years are not included in this assessment.

funded by the regular budget. The ABAF **encouraged** the Secretariat to carefully monitor its cash position and to robustly pursue the collection of its receivables.

- 6.4 The External Auditor presented the initial findings on the Financial Statements for the year ending 31 December 2014. The audit examination revealed no weaknesses or errors material to the accuracy, completeness, and validity of the Financial Statements as a whole; the External Auditor issued an unqualified audit opinion on the Financial Statements of the OPCW for 2014.
- 6.5 The External Auditor noted that the impact of employee benefit liabilities is significant and the main reason the OPCW's net asset/equity is still negative. The ABAF was informed that the employee benefit liabilities are composed of accrued vacation and other staff entitlements. The annual estimate of the costs to be incurred during a year is incorporated in the Budget and therefore should not present a major concern. The ABAF **noted** that other international organisations only fund long-term liabilities related to the after-service health insurance, a benefit not applicable at the OPCW. Nevertheless, the ABAF **noted** the recommendation of the External Auditor that the Secretariat deliberate on how these liabilities could be funded. The ABAF **recommended** that the Secretariat consider best practices at other international organisations in that deliberation.
- 6.6 The External Auditor briefed the ABAF on the performance audit of the OIO. The main recommendation deals with the need for the OIO to have independence outside the Organisation's reporting structure. The External Auditor recommended that the ABAF be considered an audit committee the OIO could directly report to. The ABAF **noted** that the audit committees set up at other international organisations are composed of independent experts who are specifically selected for their technical knowledge in the areas of audit, internal oversight, ethics, or evaluation. Currently, the ABAF does not meet the requirements of an audit committee as the members are neither independent nor selected for their participation. The ABAF **recommended** that the Council consider creating an independent audit committee consistent with best practices.
- 6.7 The External Auditor also raised the issue of Quality Assurance (QA) and, whilst supporting the role of the OIO regarding the audit of QA, the ABAF **recommended** that the tasks and responsibilities of the Dutch Accreditation Council (*Raad voor Accreditatie*, RvA), the OIO, and the OPCW divisions be clarified vis-à-vis this function.
- 6.8 The ABAF **noted with concern** the issue of the use of consultants to conduct evaluations and the potential conflicts of interest therein. The excess short-term capacity needed by the OIO was somewhat compromised by the use of consultants who are subsequently hired by the OPCW. Conflicts of interest or even the appearance of a conflict of interest should always be avoided. The ABAF **recommended** instituting a cooling-off period where an OIO consultant could not obtain employment at the OPCW for a six- or twelve-month period.
- 6.9 The External Auditor briefed the ABAF on the financial statements of the Provident Fund, which also received an unqualified opinion. The External Auditor had made a recommendation last year related to the administrative costs of the Provident Fund.

Although the Provident Fund Charter states that all administrative costs are to be covered by Provident Fund contributions, the reality is that the OPCW annually commits approximately EUR 100,000 (200 person-days) from regular budget resources to assist in the management of the fund. The ABAF had supported the recommendation of the External Auditors to, at the very least, clearly disclose this “in-kind” contribution to the Provident Fund in the OPCW Financial Statements. The ABAF was informed that the Secretariat now discloses the in-kind services in Note 7.3 of the Financial Statements.

7. Report of the Office of Internal Oversight for the year ending 31 December 2014

- 7.1 The ABAF **noted** the presentation provided by the Secretariat with regard to the annual report of the OIO for the period from 1 January to 31 December 2014 (EC-79/DG.3 C-20/DG.3).
- 7.2 The OIO’s programme of work for 2014 resulted in six audit/evaluation assignments with a total of 40 recommendations, including five critical recommendations. The ABAF **noted with concern** that the initial annual programme of work included 11 planned assignments, with three unplanned assignments requested during the year. The main driver of the decrease in the work completed was a vacancy that was initially downgraded and which had to be restored to a higher grade following unsuccessful attempts to fill it. The ABAF **recommended** that the Secretariat carefully consider the duties and responsibilities of each post before downgrading them.
- 7.3 The ABAF **inquired** about the status of the five planned assignments and the two unplanned assignments not completed during the year. The ABAF was informed that these would be included in the 2015 programme of work. The ABAF **noted with concern** how a lag in one year can have a cascading effect for all future programmes of work.
- 7.4 The OIO reports quarterly to the Director-General and to the Management Board on the status of implementation of its recommendations. The ABAF **noted** all the recommendations and concerns presented in the report and **encouraged** the Director-General to implement the recommendations in a timely fashion.
- 7.5 The ABAF **noted** that, as at 31 December 2014, the cumulative rate of implementation of the OIO recommendations issued in previous years stood at 87.3%, compared to 87.5% as at 31 December 2013. The ABAF **received** an update stating that, as at 1 June 2015, 26 of 43 pending recommendations from 31 December 2014 had been implemented. It was also informed that 27 new recommendations had been added in 2015, resulting in a current total of 44 outstanding recommendations, six of which are critical. The ABAF **commended** the Secretariat on their timely implementation.
- 7.6 The ABAF was also informed that five Quality Management System (QMS) internal audit reports were issued related to the accreditation of both the OPCW Laboratory and the OIO. The work carried out by the OIO in respect of the QMS (including the maintenance of the QMS) and the preparation for the annual surveillance visit of the RvA is a significant achievement that resulted in the Secretariat obtaining the

necessary certification from the RvA in 2014, as in each preceding year. The ABAF **commended** the OIO on this achievement.

- 7.7 The ABAF **noted** that the report includes information on the OIO's advisory role, where the Office is supposed to provide independent advice. The ABAF **recalled** the External Auditor's note on how the involvement of members of the OIO in some tasks can be considered participation in "operational duties". The ABAF **reiterated** the External Auditor's recommendation to ensure that internal auditors not be placed in situations that could impair their independence or objectivity.
- 7.8 The ABAF was briefed on the "Note by the Director-General: Implementation in 2014 of the Recommendations Contained in the 2013 Annual Report of the Office of Internal Oversight" (EC-79/DG.2, dated 25 March 2015). The Secretariat reported that the target dates noted are still applicable and that no obstacles in the implementation of the recommendations are currently foreseen.

8. Any other business

Review of OIO resources and benchmarking

- 8.1 With regard to paragraph 4.4 of ABAF-36/1, in paragraph 6.12 of ABAF-37/1 (dated 4 September 2014), the ABAF had expressed concern at the current level of staffing within the OIO, given the Office's broad mandate to provide "reasonable assurance that financial, operational, confidentiality, and security controls are observed and that management of the Secretariat's resources and programmes is efficient and effective". The ABAF had noted that "the current programme of work was already being negatively impacted by the reduced staffing level" and had requested a presentation on how comparable international organisations resource their internal oversight function.
- 8.2 The ABAF was advised that staff shortages, difficulties in finding suitable consultants, unplanned assignments, and constraints caused by Syria-related operations had an impact on the annual work plan of the OIO in 2014. The current level of staffing within the OIO for audits and evaluations corresponded to the levels in similar international organisations. The ABAF was also advised that the position of Senior Evaluator and Quality Assurance Officer, which was vacant in 2014, had now been filled and that the current staffing of the OIO was at the same level as found in comparable international organisations. The ABAF was informed that the proportion of advisory and consultancy services provided by internal oversight offices in smaller international organisations is higher than in larger organisations, and that was the case with the OPCW. This factor had an impact on workload. The ABAF was advised that the overall level of resources provided for the OIO function are adequate at the current time, an opinion shared by the External Auditor in a recent review. The ABAF **reiterated** the recommendation made by the External Auditor for the timely recruitment of personnel for vacant posts, to avoid future negative impacts on the work programme.
- 8.3 The ABAF was also informed that the OIO is committed to the concept of benchmarking and had used the approach in its work in 2014, when a comparison was made with the working practices of the Organisation for Security and Cooperation in Europe (OSCE) and the North Atlantic Treaty Organisation (NATO) as part of an

OIO review. In addition, industry standards had been used during OIO reviews related to information services and verification activities. The ABAF **welcomed** the efforts to improve benchmarking and **looked forward** to seeing the results in future OIO reports.

Update on the enterprise-resource planning strategy

- 8.4 In paragraph 8.14 of ABAF-36/1, the ABAF had requested future updates on the development of the draft ERP strategy and recommended the further development of total project cost and timeline estimates that reflect the future strategic direction of the Organisation.
- 8.5 The ABAF **received** a presentation on the ERP project. It was informed that the project had commenced with a kick-off meeting in January 2015 and that a project governance mechanism had been established and approved by the Project Board. The ABAF was informed that all current business processes had been mapped by the project team and that the Organisation was in the process of assessing its “to-be” process requirements, which will be used to evaluate potential ERP solutions.
- 8.6 The ABAF was informed of the timeline and the key milestones in Phase 1 of the ERP project, which are to be delivered by the end of 2015. These milestones are the sign-off of “to-be” business process requirements, the finalisation of an ERP solution, and the selection of an ERP implementing partner.
- 8.7 The ABAF was also briefed on the project’s financial status. Currently, the ERP Special Fund totals EUR 7.9 million, with EUR 359,500 budgeted for Phase 1 activities. The ABAF **noted** that, at present, there is no budgeted expenditure for Phase 2, which will cover the ERP implementation.
- 8.8 The ABAF **commended** the work of the Secretariat, notably the ERP project team, in initiating the project and on progress made to date. It **commented** on the importance of having the right expertise in the project team and **recommended** that staff contractual arrangements be addressed to ensure its continuity. The ABAF **stressed** the importance of allocating sufficient resources to meet the project’s milestones and **added** the importance of being realistic in this regard, given that there is no guarantee of additional funding should the project budget exceed the current ceiling of the ERP Special Fund. The ABAF **requested** that more detail be provided on the estimated total cost of the project at its Thirty-Ninth Session, once more information was available following the evaluation of potential ERP solutions.

Update on the Medium-Term Plan

- 8.9 In paragraph 6.17 of ABAF-37/1, the ABAF requested that at a future session it be provided with updates on the implementation of the Medium-Term Plan and on the progress made in defining a clear vision for the future of the Organisation. The ABAF was provided with a presentation on the status of the vision paper “The OPCW in 2025: Ensuring a World Free of Chemical Weapons” (S/1252/2015, dated 6 March 2015) and on the Medium-Term Plan. The ABAF was informed that the development of these papers is closely linked and that both act as basis for formulating the annual Programme and Budget. The ABAF **expressed support** for the concept of a strong strategic framework, in which the Medium-Term Plan serves

as a clear roadmap for the development of the annual programme of work. The ABAF **encouraged** the Council to review the Medium-Term Plan in this light, to ensure that the document reflects the strategic direction of the Organisation.

Development of a medium- to long-term staffing plan

- 8.10 In paragraph 8.17 of ABAF-36/1, the ABAF requested that a more tangible medium- to long-term staffing plan be presented at its Thirty-Eighth Session. The ABAF was informed that the plan is close to completion and will be presented at the next regular session of the Council. The ABAF was also informed that the function-based plan builds on past studies, includes the views of staff, and will provide a staffing framework for post-destruction activities. The ABAF **commented** that the staffing plan must be linked to the elements of the Organisation's strategic framework, notably the Medium-Term Plan, and be reflected in its annual Programme and Budget.

9. Next session and agenda

The ABAF **adopted** the following provisional agenda for its Thirty-Ninth Session, which will be held from 31 August to 4 September 2015:

1. Opening of the session
2. Election of the Chairperson
3. Adoption of the agenda
4. Review of the report of the previous session
5. Status of the 2015 financial performance (first half of 2015)
6. Draft Programme and Budget for 2016 (including the Medium-Term Plan and the performance report for 2014)
7. Any other business
8. Next session and agenda
9. Adoption of the report

10. Adoption of the report

The ABAF **adopted** the report of its Thirty-Eighth Session on 3 June 2015.

Annex: List of Information Papers and Other Documents Presented to the Advisory Body on Administrative and Financial Matters at its Thirty-Eighth Session

Annex

**LIST OF INFORMATION PAPERS AND OTHER DOCUMENTS
PRESENTED TO THE ADVISORY BODY ON ADMINISTRATIVE AND
FINANCIAL MATTERS AT ITS THIRTY-EIGHTH SESSION**

Title	
1.	Agenda for the Thirty-Eighth Session of the Advisory Body on Administrative and Financial Matters
2.	Report of the Thirty-Seventh Session of the Advisory Body on Administrative and Financial Matters (ABAF-37/1)
3.	Note by the Director-General: Comments on the Report of the Advisory Body on Administrative and Financial Matters at its Thirty-Seventh Session (EC-77/DG.25, dated 30 September 2014)
4.	Report by the Director-General: OPCW Income and Expenditure for the Financial Year 1 January to 31 March 2015 (S/1270/2015)
5.	Report of the Independent External Auditor on the Audit of the Financial Statements for the Year ending 31 December 2014
6.	Financial Statements of the Organisation for the Prohibition of Chemical Weapons for the Year ending 31 December 2014
7.	Report of the Independent External Auditor on the Audit of the Financial Statements of the OPCW Provident Fund for the Year ending 31 December 2014
8.	Financial Statements of the Provident Fund of the Organisation for the Prohibition of Chemical Weapons for the Year ending 31 December 2014
9.	Note by the Director-General: Annual Report of the Office of Internal Oversight for the period from 1 January to 31 December 2014 (EC-79/DG.3 C-20/DG.3)
10.	Note by the Director-General: Implementation in 2014 of the Recommendations Contained in the 2013 Annual Report of the Office of Internal Oversight (EC-79/DG.2)
11.	Presentation: Strengthening OPCW Programme Budgeting and Financial Performance
12.	Presentation: The Annual Report of the Office of Internal Oversight
13.	Presentation: Office of Internal Oversight Resources and Benchmarking
14.	Presentation: ERP Project Update
15.	Presentation: Update on the Medium-Term Plan and the Vision Paper "The OPCW in 2025: Ensuring a World Free of Chemical Weapons"