



منظمة حظر الأسلحة الكيميائية

الأمانة الفنية

Administration Division
S/148/99
15 November 1999
ARABIC
Original: ENGLISH

مذكرة من المدير العام

طلب تقديم ترشيحات لتعيين المراجع الخارجي لحسابات المنظمة

- ١- يتشرف المدير العام بإعلام جميع الدول الأطراف بأن المدة التي عين لها المراجع العام للحسابات في الهند أول مراجع خارجي لحسابات المنظمة، وهي فترة واحدة قدرها ثلاث سنوات (EC-II/DEC.2 بتاريخ ٣٠ حزيران/يونيو ١٩٩٧)، سوف تنتهي عندما تتم مراجعة البيانات المالية للفترة المالية المنتهية في ٣١ كانون الأول/ديسمبر ١٩٩٩. وبالتالي سوف يتعين على مؤتمر الدول الأطراف أن يتخذ قراراً بشأن تعيين مراجع خارجي للحسابات يتولى مراجعة البيانات المالية للمنظمة لفترة عام ٢٠٠٠ المالية وما بعدها.
- ٢- ووفقاً للبند ١٣-١ من النظام المالي للمنظمة، يعين مؤتمر الدول الأطراف، بالطريقة والفترة اللتين يحددهما، مراجعاً خارجياً لحسابات المنظمة يكون المراجع العام للحسابات (أو موظفاً يشغل منصباً مماثلاً) في إحدى الدول الأطراف، وذلك لفترة واحدة لا تقل عن سنتين على أن لا تتجاوز ست سنوات.
- ٣- والدول الأطراف مدعوة إلى ترشيح من ترغب في أن ينظر مؤتمر الدول الأطراف، في دورته الخامسة، في تعيينه مراجعاً خارجياً لحسابات المنظمة. ويرد في الضميمة إلى هذه المذكرة النص الكامل للمادة ١٣ من مشروع النظام المالي وللملحق بهذه المادة المعنون "التفويض الإضافي الذي يحكم المراجعة الخارجية للحسابات".

٤- وينبغي أن تقدم مع الترشيحات المعلومات التالية:

(أ) بيان بمؤهلات وخبرة المرشح وتفاصيل عن الأنشطة التي يقوم بها على الصعيدين الوطني والدولي ديوان المراجع العام للحسابات مع الإشارة إلى نطاق مجموعة أنشطة المراجعة التي يعتزم إجرائها وما قد يكون مفيداً للمنظمة من اختصاصاته في مجال مراجعة الحسابات؛

(ب) المقدار المقترح للتكاليف المترتبة على مراجعة الحسابات (معبّرًا عنه بالأورو (EUR)) لمراجعة البيانات المالية للمنظمة وإجراء الفحوص المتعلقة بالمردود قياساً إلى المصروفات للفترتين الماليّتين لعامي ٢٠٠٠ و ٢٠٠١، مع تفاصيل عن العدد الإجمالي المقدّر للساعات المتوقع قضاؤها في أعمال مراجعة حسابات كل من هاتين الفترتين الماليّتين.

٥- وتقتصر تكاليف مراجعة الحسابات التي تُدفع للمراجع الخارجي الحالي لحسابات المنظمة على تكاليف السفر بين مكان وجود ديوان المراجع العام للحسابات ومقر المنظمة في لاهاي وبدل المعيشة اليومي (وفق جدول الأمم المتحدة). وتقدم الأمانة خدمات الكتابة وغيرها من خدمات الدعم. ومن المتوقع أن حساب الأجر على هذا الأساس ذاته سوف يسري على المراجع الخارجي المقبل لحسابات المنظمة. وتبلغ المقادير الحالية لبدل المعيشة اليومي ١٨٣ أوروباً لكل من أعضاء فريق مراجعة الحسابات و ٢١١ أوروباً للرئيس هذا الفريق و ٢٥٧ أوروباً للمراجع العام للحسابات.

٦- ويجب تقديم الترشيحات إلى المدير العام في ظرف مختوم في أقرب موعد ممكن، ضمن أجل أقصاه ٣١ كانون الأول/ديسمبر ١٩٩٩، لكي يتاح للأمانة وقت كاف لإعداد مقارنة وجيزة بين الترشيحات تعرض على مؤتمر الدول الأطراف لينظر فيها في دورته الخامسة التي سوف تعقد في أيار/مايو ٢٠٠٠.

٧- وسيُسرّ فرع الميزانية والشؤون المالية في الأمانة بالتزويد بكل ما قد يلزم من المعلومات أو التوضيحات الإضافية.

الضميمة (بالإنكليزية فقط):

Article 13 of the draft Financial Regulations of the OPCW: External audit
(المادة ١٣ من مشروع النظام المالي للمنظمة: المراجعة الخارجية للحسابات)

Attachment

ARTICLE 13 OF THE DRAFT FINANCIAL REGULATIONS OF THE OPCW

EXTERNAL AUDIT

- 13.1 An External Auditor, who shall be the Auditor-General (or an officer holding an equivalent title) of a State Party, shall be appointed in the manner and for the period determined by the Conference of the States Parties and for a single period of not less than two years, but not exceeding six years.
- 13.2 If the External Auditor ceases to hold office as Auditor-General in his own country, his appointment as External Auditor of the OPCW shall terminate forthwith and he shall be succeeded as External Auditor by the person who succeeds him as Auditor-General in his home country. The External Auditor may not otherwise be removed during the tenure of his appointment, except by the Conference of the States Parties.
- 13.3 The External Auditor shall conduct annual audits of the OPCW's financial statements in accordance with the auditing standards promulgated by the International Organisation of Supreme Audit Institutions and the common auditing standards issued by the Panel of External Auditors of the United Nations, the specialised agencies and the International Atomic Energy Agency. Subject to any special directions issued by the Executive Council or the Conference of the States Parties, the audit shall be conducted in conformity with the additional terms of reference set out in the Annex to these Regulations, which forms an integral part of these Regulations.
- 13.4 The External Auditor may make observations with respect to the regularity and efficiency of the OPCW's financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the OPCW.
- 13.5 The External Auditor shall be completely independent and shall be solely responsible for the conduct of audits.
- 13.6 The Conference of the States Parties may request the External Auditor to perform special examinations and to issue separate reports on the results thereof. Acting under the authority of the Conference, the Executive Council may do likewise.
- 13.7 The Director-General shall provide the External Auditor with the facilities he may require to perform audits.
- 13.8 For the purpose of making local or special examinations or of reducing the costs of audits, the External Auditor may engage the services of any national Auditor-General (or officer holding an equivalent post), commercial public auditors of known repute or any other person or firm who, in the opinion of the External Auditor, is technically qualified to conduct audits.

- 13.9 The External Auditor shall issue a report and opinion on his audits of the OPCW's financial statements, which shall include such information as he deems necessary in regard to matters referred to in Regulation 13.4 and in the additional terms of reference set forth in the Annex to these Regulations.
- 13.10 The External Auditor shall transmit his report and opinion and the audited financial statements, in accordance with any directions given by the Conference of the States Parties, to the Executive Council. The Executive Council shall examine the audited financial statements and the External Auditor's report and opinion, and shall forward them to the Conference of the States Parties with such comments as it deems appropriate. The External Auditor's report and opinion and the audited financial statements shall be submitted to the Executive Council preferably not later than 31 May following the end of the financial period to which they relate.
- 13.11 The External Auditor or his representative shall be present when the External Auditor's report and opinion is first considered by the Executive Council. In addition, the External Auditor or his representative may present his report and opinion to the Conference of the States Parties if he considers this necessary, or may be present during subsequent consideration of the External Auditor's report and opinion by the Executive Council or the Conference of the States Parties, if so requested by the Council or by the Conference of the States Parties.

Annex

**ADDITIONAL TERMS OF REFERENCE
GOVERNING EXTERNAL AUDIT**

1. The External Auditor shall examine and check the OPCW's books of accounts and records, including the books and records of all trust and special funds, as he deems necessary to enable him to report whether:
 - (a) the OPCW's financial statements are in accord with its books and records;
 - (b) the financial transactions reflected in the OPCW's financial statements complied with these Regulations and any Rules and Directives issued hereunder, as well as with budgetary provisions and other applicable directives;
 - (c) the securities and monies on deposit and on hand have been verified by certificates received directly from the OPCW's depositories or by actual count;
 - (d) the OPCW's internal controls, including the internal audit, are adequate in the light of the reliance placed thereon; and
 - (e) procedures satisfactory to the External Auditor have been applied to the recording of all assets, liabilities, surpluses and deficits.
2. The External Auditor shall be the sole judge of whether to accept, in whole or in part, the Director-General's certifications and representations and may make such detailed examination and verification as he chooses of all financial records, including those relating to supplies and equipment.
3. The External Auditor and his staff shall have free access at all convenient times to all books, records and other documentation which are necessary for the performance of an audit. The External Auditor and his staff shall respect the confidential nature of any classified information provided and shall not make use of it except in direct connection with the performance of audits. The External Auditor may draw to the attention of the Conference of the States Parties any denial of information classified as confidential which was required for an audit. Without prejudice to his duty to report to the Conference of the States Parties, the External Auditor and his staff shall comply with the OPCW Policy on Confidentiality.
4. The External Auditor shall not have the authority to disallow items in the OPCW's accounts. However, the External Auditor shall draw to the Director-General's attention for appropriate action any transaction concerning whose legality or propriety the External Auditor entertains any doubt. Audit objections to transactions shall be immediately communicated to the Director-General.

5. The External Auditor shall express an opinion on the audited financial statements, which shall be signed and dated. Subject to any qualifications that the External Auditor might wish to make in his opinion, the structure and content of the opinion shall include the following:

(a) Title

"Opinion of the External Auditor on the Financial Statements of the Organisation for the Prohibition of Chemical Weapons for the Period ended 31 December ...".

(b) Addressee:

"To the Conference of the States Parties"

(c) Text of the Opinion

Identification of the financial statements (Paragraph One)

"I have audited the following/appended financial statements, comprising statements (I) to (IX), schedules (1) to (4), and supporting notes of the Organisation for the Prohibition of Chemical Weapons (hereinafter "the OPCW") for the financial period ended 31 December ..."

Statement of Responsibilities (Paragraph Two)

"The Director-General, in accordance with the OPCW's Financial Regulations, is responsible for preparing the financial statements. My responsibility, under Article 13 of the Financial Regulations, is to express an opinion on these financial statements based on my audit."

Basis of Opinion (Paragraph Three)

"I conducted my audit in accordance with the auditing standards of the International Organisation of Supreme Audit Institutions and the Common Auditing Standards of the Panel of External Auditors of the United Nations, specialised agencies and the International Atomic Energy Agency. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Director-General, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for the audit opinion."

Opinion (Paragraph Four)

"As a result of my audit, I am of the opinion that the financial statements present fairly the financial position as at 31 December ... and that they were prepared in accordance with the OPCW's stated accounting policies (applied on a basis consistent with the previous period); and that the transactions were in accordance with the Financial Regulations and legislative authority."

Report Reference (Paragraph Five)

"In accordance with Article 13 of the Financial Regulations, I have also prepared a (long-form) report on the OPCW's financial statements."; or, where there is no long-form report:

"I have no observations to report on these financial statements."

6. The External Auditor shall report in writing to the Conference of the States Parties on the financial operations of the period. The External Auditor's report should include:
 - (a) a description of the nature and scope of his examination and any restrictions on it;
 - (b) any matters affecting the completeness or accuracy of the accounts, including, where appropriate:
 - i. information necessary for the correct interpretation of the accounts;
 - ii. any amounts which ought to have been received but which have not been included in the accounts;
 - iii. any amounts for which a legal or contingent obligation exists and which have not been recorded or reflected in the financial statements;
 - iv. expenditures not properly substantiated; and
 - v. the extent to which the presentation of statements deviates materially from internationally accepted accounting principles applied on a consistent basis;
 - (c) other matters that should be brought to the notice of the Conference of the States Parties including:
 - i. cases of fraud or suspected fraud;
 - ii. wasteful or improper expenditure of the OPCW's money or other assets (notwithstanding that the accounting for the transaction may be correct);
 - iii. expenditure likely to commit the OPCW to further outlay on a large scale;
 - iv. any defect in the general system or detailed regulations and/or rules governing the control of receipts and disbursements or of supplies and equipment;
 - v. expenditure not in accordance with the intention of the OPCW after making allowance for duly authorised transfers within the budget;

- vi. Expenditure in excess of appropriations as amended by duly authorised transfers within the budget; and
 - vii. expenditure not in conformity with the authority governing it;
- (d) the accuracy or otherwise of the supplies and equipment records as determined by stocktaking and examination of the records; and
- (e) transactions accounted for in a previous financial period concerning which further information has been obtained or transactions in a later financial period with respect to which the External Auditor believes the OPCW should be informed.
7. The External Auditor may make such observations on the findings resulting from his audit and such comments on the Director-General's financial report as he deems appropriate to the Conference of the States Parties, its subsidiary organs or the Director-General.
8. Whenever the scope of the External Auditor's audit is restricted or he is unable to obtain sufficient evidence, he shall note the matter in his opinion and report, making clear in the report the reasons for his comments, and the effect of any restrictions or lack of evidence on the financial position and the financial transactions recorded.
9. The External Auditor shall not include any criticism in his opinion and report unless he has first afforded the Director-General adequate opportunity to explain the matter in question.
10. The External Auditor is not required to mention any matter referred to in the foregoing provisions which, in his opinion, is neither material to the financial position presented by the annual financial statements nor significant to the financial affairs of the OPCW.

--- 0 ---