OIAC

Secrétariat technique

Division de l'administration
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NOTE DU DIRECTEUR GENERAL

APPEL DE CANDIDATURES AU POSTE DE COMMISSAIRE AUX COMPTES DE L'OIAC

1. Le Directeur général a l'honneur d'informer tous les Etats parties que le mandat du Vérificateur général des comptes de l'Inde nommé premier Commissaire aux comptes de l'OIAC pour une seule période de trois ans (EC-II/DEC.2 du 30 juin 1997) viendra à expiration à l'issue de la vérification des états financiers pour l'exercice clos le 31 décembre 1999. En conséquence, il incombe à la Conférence des Etats parties de se prononcer sur la nomination du Commissaire aux comptes qui sera chargé de vérifier les états financiers de l'OIAC pour l'exercice 2000 et les exercices suivants.

2. Conformément à l'article 13.1 du Règlement financier, le Commissaire aux comptes de l'OIAC, qui doit être le vérificateur général des comptes (ou un fonctionnaire de titre équivalent) d'un Etat partie, est nommé selon les modalités et pour une période arrêtées par la Conférence et pour une seule période d'au moins deux ans, mais n'excédant pas six ans.

3. Les Etats parties sont invités à soumettre les candidats qu'ils souhaitent voir examiner par la Conférence, à sa cinquième session, en vue de la nomination du Commissaire aux comptes de l'OIAC. Les textes intégraux de l'article 13 du projet de règlement financier de l'OIAC et de l'annexe audit article intitulée "Mandat additionnel régissant la vérification extérieure des comptes" figurent dans le document joint à la présente note.

4. Les candidatures doivent être accompagnées des renseignements suivants :

   a) le curriculum vitae du candidat et des précisions relatives aux activités nationales et internationales du bureau du vérificateur général des comptes, indiquant notamment la portée prévue des activités de vérification et les spécialisations en matière de vérification dont l'OIAC pourrait tirer profit;

b) les honoraires demandés (exprimés en euros (EUR)) pour la vérification des états financiers de l'OIAC et les audits de rentabilité pour les exercices 2000 et 2001, y compris une estimation du nombre total d'heures qu'exigera la vérification de chaque exercice.

5. Les honoraires versés au Commissaire aux comptes de l'OIAC actuel ne comprennent que les frais de voyage entre le bureau du vérificateur général des comptes et le siège de l'OIAC à La Haye et les indemnités journalières de subsistance (barème des Nations Unies). Les services de secrétariat et autres services d'appui sont fournis par le Secrétariat. Il est prévu d'offrir la même rémunération au futur Commissaire aux comptes de l'OIAC. Les montants des indemnités journalières de subsistance s'élèvent actuellement à 183 EUR pour les membres de l'équipe de vérification, à 211 EUR pour le chef de l'équipe de vérification et à 257 EUR pour le Vérificateur général des comptes.

6. Les candidatures doivent être soumises sous pli cacheté et parvenir au Directeur général dans les meilleurs délais et en tout état de cause au plus tard le 31 décembre 1999 afin que le Secrétariat dispose de suffisamment de temps pour établir un résumé comparatif des candidatures en vue de son examen par la Conférence à sa cinquième session en mai 2000.

7. Le Service du budget et des finances du Secrétariat se tient à la disposition des Etats parties pour leur fournir tout renseignement supplémentaire dont ils pourraient avoir besoin.

Document joint (en anglais seulement) :

Article 13 of the draft Financial Regulations of the OPCW: External audit (Article 13 du projet de règlement financier de l'OIAC : vérification externe des comptes)

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. iii. expenditure likely to commit the OPCW to further outlay on a large scale;

iv. 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.

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