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GOVERNING COUNCIL
BUDGETARY AND FINANCE COMMITTEE
Twenty-seventh session
June 1980
Agenda item 10(j)

FINANCIAL, BUDGETARY AND ADMINISTRATIVE MATTERS

AUDIT REPORTS

Draft decision

The Governing Council,

Having considered the audited accounts for 1978 of the Participating and Executing Agencies, relating to funds allocated to them by UNDP, and the Note by the Administrator contained in document DP/441,

1. Notes the audited accounts of the Participating and Executing Agencies for 1978 and the comments of their respective external auditors and the views and comments of the members expressed thereon;
2. Appreciates the efforts of the Administrator in obtaining the views of the External Auditors on the items raised in paragraphs 3 and 4 of Governing Council decision 79/74 and accepts the response of the External Auditors concerning those items;
3. Requests the Administrator in future reports to the Governing Council on the audited accounts to provide salient comments on the substantive observations of the Auditors, indicating what follow-up has been taken on their observations;
4. Requests the Administrator to consult in order to determine whether the commercial External Auditors used by certain organizations intended to include, in future audit reports, observations on substantive matters and on the items referred to in paragraph 3 of Governing Council decision 79/74.