

Modification of Article 27 of the Convention

“Article 27 Auditing of accounts

- § 1 In the absence of a contrary decision by the General Assembly pursuant to Article 14 § 2, letter k), the auditing of accounts shall be carried out by the Headquarters State, according to the rules laid down in this Article and, subject to any special directives of the Administrative Committee, in conformity with the Financial and Accounting Regulation of the Organisation (Article 15 § 5, letter e)).
- § 2 The Auditor shall have unrestricted access, at any time, to all ledgers, accounts, accounting documents and other information which he considers needful.
- § 3 The Auditor shall inform the Administrative Committee and the Secretary General of the findings of the audit. He may, in addition, submit any comments that he considers appropriate about the financial report of the Secretary General.
- § 4 The mandate for the auditing of accounts is defined in the Financial and Accounting Regulation and by the additional mandate annexed to the latter.”