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XVI Regular Session of the General Conference  
Lima, Peru, 30 November and 1 December 1999.

**RESOLUTION CG/Res.394**  
**APPOINTING OF THE EXTERNAL AUDITOR**

**The General Conference,**

**Complying** with Article 76 of the Rules of Procedure of the General Conference, which stipulate the appointing of an external auditor who shall occupy the position for a period of four years;

**Considering** paragraph 10.30 of the Financial Regulations of OPANAL, which establishes the procedure by which the Agency's statements of account shall be certified on an annual basis by the external auditor;

**Taking into account** that on 31 December 1999, the period to which the current external auditor, Bernardo Berger Wiehoff, was appointed will expire;

**Considering** the guidelines set forth in Article 14 of the Financial Regulations for appointing the external auditor, as well as the proposals contained in the Report by the CCAAP on three specialists that could fulfill that responsibility,

**Resolves:**

1. **To appoint**, as external auditor, Castillo Miranda Contadores Públicos, for a period of four years, from 1 January 2000 to 31 December 2003, during which said entity should present the corresponding audited statements of account for fiscal years 1999 through 2002 at the respective sessions of the General Conference, as well as the audits that may be required in accordance with the Agency's Financial Regulations.

2. **To instruct** the Secretary General, for the purposes of the previous operative paragraph, to sign a contract for services with Castillo Miranda Contadores Públicos for the period of one year, renewable for a total period of four years, in accordance with the legislation of the host country.
  
3. **To thank** Mr. Bernardo Berger Wiehoff for his special dedication to the activities entrusted to him during his term as the Agency's external auditor.

(Adopted at the 91st Session  
held on 1 December 1999)