



**OPANAL**  
Agency for the Prohibition of Nuclear Weapons in Latin America and the Caribbean

## **General Conference**

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### **Appointment of the External Auditor**

In accordance with Article 13 of the Financial Regulations, the audit firm *Mazars Auditores S. de R.L. de C.V.* was appointed external auditor for the 2014-2017 term by the General Conference, through Resolution CG/Res.562/2013, adopted at its XXIII Session.

After consulting the Committee on Contributions and Administrative and Budgetary Matters (CCAAP) at its 131<sup>st</sup> Meeting<sup>1</sup>, the Secretariat suggests that the audit firm *Despacho Munir Hayek, S.C.* be appointed external auditor of OPANAL for the from 1 January 2018 to 31 December 2021.

The Secretariat considers that the audit firm *Despacho Munir Hayek, S.C.* will be able to revise, with authority and freedom, the accounting records of OPANAL in order to certify them in accordance with the Financial Regulations<sup>2</sup>. *Despacho Munir Hayek, S.C.* is a firm of public accountants and business consultants, based in Mexico City, which has more than 40 years of extensive experience in company auditing in Mexico, in addition to having experience in auditing International Organizations, such as the Pan-American Institute of Geography and History – PAIGH.

It is understood that extra-budgetary resources should not be subject to external audit. In 2017, these resources include the amounts transferred by the Government of the Netherlands for the Internship Programme of the Agency and by the Government of Mexico for specific activities and projects. The extra-budgetary resources were subject to specific agreements with the aforementioned States, to which the Secretariat of OPANAL reports directly. The Secretariat also reports on this matter to the Committee on Contributions and Administrative and Budgetary Matters (CCAAP) and the Council.

The audit firm *Despacho Munir Hayek, S.C.*, has confirmed, through a proposal for audit services, that its work will be performed in accordance with the International Standards on Auditing (ISAs), in keeping with the accounting system and provisions established in the Financial Regulations<sup>2</sup>, as well as the Standards to Govern the Operations of the Secretariat<sup>3</sup>.

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<sup>1</sup> Draft summary record, document CCAAP/25/2017, item 6, page 10.

<sup>2</sup> Inf.01/2016

<sup>3</sup> CG/E/666