



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

General Conference

XXV Special Session
28 September 2017

CG/E/Res.05/2017
Original: English/Spanish

Resolution

Financial Statements and Report of the External Auditor as of 31 December 2016

The General Conference,

Complying with the provisions of Article 9, section 9.06, of the Financial Regulations¹, which establishes that

“At each Session, the General Conference shall consider and, if necessary, adopt the certified Financial Statements of the previous financial period”;

Taking into consideration all other provisions on external audit contained in the Financial Regulations¹;

Taking into account that, through Resolution CG/Res.562 adopted at its XXIII Session, the General Conference appointed the firm *Mazars Auditores S. de R.L. de C.V.* as External Auditor for the 2014-2017 term to audit the Financial Statements of the Agency for the Financial Years 2013, 2014, 2015 and 2016;

Considering that through Resolution CG/Res.08/2015 adopted at its XXIV Session held on 26 November 2015, the General Conference adopted the Budget and Scale of Assessments for Financial Year 2016;

¹ Inf.01/2016

Recognising that the Committee on Contributions and Administrative and Budgetary Matters (CCAAP) has examined the accounts of OPANAL for Financial Year 2016 and has approved the document entitled “Financial Situation of the Agency and Implementation of the 2016 Budget”²;

Bearing in mind that the Secretariat received a preliminary version of the Financial Statements and the Report of the External Auditor as of 31 December 2016 via electronic email dated 18 September 2017;

Taking into account that, on Friday, 22 September 2017, the Secretariat submitted to the External Auditor the document Financial Statements and the Report of the External Auditor as of 31 December 2016, which included proposals of amendment to the explanatory notes contained in said document;

Considering that, to date, the External Auditor has neither returned the aforementioned document to the Secretary-General, nor has he communicated the reasons for this; and , therefore, the Financial Statements of the Agency for the Financial Year 2016 have not yet been certified by the External Auditor, *Mazars Auditores S. de R.L. de C.V.*,

Resolves:

1. **To defer** the approval of the Financial Statements and the Report of the External Auditor for the Financial Year 2016;
2. **To instruct** the Secretary-General to request that the External Auditor, *Mazars Auditores S. de R.L. de C.V.*, certify the “Financial Statements and the Report of the External Auditor as of 31 December 2016” as soon as possible and not later than 31 December 2017;
3. **To delegate**, as an exception, the authority to approve the Financial Statements and the Report of the External Auditor as of 31 December 2016 to the Council, which should issue its decision, if possible, at its 311th Meeting.

² CCAAP/02/2017Rev.3