



General Conference

XXVI Session
7 November 2019
Agenda Item 11.1

CG/Res.03/2019
Original: Spanish/English

Resolution

Financial Statements and External Auditor's Report as of 31 December 2018

The General Conference,

In compliance with the provisions of Article 55 of the Financial Regulations¹, which states that:

“The report of the External Auditor will be presented for adoption at the corresponding General Conference session.”

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

Bearing in mind Resolution CG/E/Res.08/2018, adopted by the XXVI Special Session of the General Conference, by which the Office Vieyra Mota y Asociados, S.C. was appointed as External Auditor to carry out the external audit of the Agency's financial records corresponding to Financial Year 2018;

Recognizing that the Committee on Contributions and Administrative and Budgetary Matters – CCAAP has examined the accounts of OPANAL corresponding to Financial Year 2018 and given its approval to document “Financial position of the Agency and Execution of the Agency as of 31 December 2018”²;

Having received the opinion of the External Auditor as of 31 December 2018, on 20 June 2019, which was sent to the Member States through notes S-574/2019 and S-575/2019, dated on 4 October 2019.

¹ Inf.01/2019.

² CCAAP/13/2019.

Resolves:

1. **To accept** the Financial Statements and the External Auditor's Opinion corresponding to Financial Year 2018 as they appear in document CG/09/2019.
2. **To thank** the Office Vieyra Mota y Asociados, S.C. for the services provided.