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WMO OMM
World Meteorological Organization
Organisation météorologique mondiale
Organización Meteorológica Mundial
Всемирная метеорологическая организация
المنظمة العالمية للأرصاد الجوية
世界气象组织

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Annex(es): 3 (Annex 3 is available in English only)

Subject: **Invitation and request for proposals for the External Auditor**

Dear Sir/Madam,

The WMO Financial Regulation 15.1 (*Basic Documents No. 1* (WMO-No. 15)) provides that the External Auditor of WMO shall be appointed in the manner decided by the Executive Council, for a period of four years, renewable for one consecutive additional term, to ensure continuity.

The World Meteorological Congress, at its nineteenth session (Cg-19) in May 2023, by Resolution 45 (Cg-19), decided that an External Auditor can serve any number of terms, but no more than two consecutively. The current External Auditor, the Italian Corte dei conti, originally appointed as of 1 July 2020, is completing its second term of office, which will terminate on 30 June 2028.

Accordingly, it will be necessary for the eighty-second session of the WMO Executive Council in June 2027, to appoint an External Auditor, who shall be the Auditor-General (or officer holding the equivalent title) of a Member State, as of 1 July 2028. The selection process has been established in Rule 8 of the *Rules of Procedure for the Executive Council and for the Bodies Reporting to the Executive Council* (WMO-No. 1256), provided as Annex 1.

I am pleased, therefore, to invite you to enquire from your National Auditor-General whether they would wish to be considered for appointment as the External Auditor of WMO with effect from 1 July 2028. The relevant stipulations on the External Audit are laid down in Article 15 of the WMO Financial Regulations and the Additional Terms of Reference governing the External Audit of WMO, which are enclosed herewith as Annex 2. Annex 3 gives additional background information, including information on WMO Financial Regulations. The auditors should have an excellent knowledge of English.

In the event of their positive response, I would be grateful if the tender could be sent to me **not later than 30 December 2026**, to allow time for consideration by the WMO Audit and Oversight Committee and the Financial Advisory Committee (FINAC) and for ultimate appointment by the Executive Council.

The tender should include the following information:

(a) Acceptance by your National Auditor-General of the stipulations and principles governing the external audit of WMO and willingness to accept an appointment for four years as of 1 July 2028, with possibility of renewal for one term subject to reappointment by the Executive Council following a call for proposals in accordance with Article 8 of the *Rules of Procedure for the Executive Council and for the Bodies Reporting to the Executive Council*;

To: Permanent Representatives of Members with WMO

cc: Hydrological Advisers

(b) A curriculum vitae and details of the national and international activities of the auditor, noting the range of audit specialities that can be of benefit to the Organization;

(c) A description of the audit approach, procedures and standards that the auditor would apply, and experience, having regard to the Organization's accounting principles and practices, its Financial Regulations, and the International Public Sector Accounting Standards (IPSAS) which WMO has adopted as of January 2010, and confirmation of compliance with International Standards on Auditing (ISAs) as adopted by the International Organization of Supreme Audit Institutions (INTOSAI);

(d) Estimates of the overall number of auditor-workdays, curriculum vitae, and composition of the audit team which would be devoted to carrying out the audit for each year of the two biennia (2028–2029 and 2030–2031) within the financial period (2028–2031). This should include an estimate of the time to be devoted to the audit of the financial statements, and to any performance or value-for-money audit examinations. The proposal should include whether the Supreme Audit Institution (SAI) would commit to appoint a stable core team to coordinate financial and performance audits;

(e) A proposed audit fee expressed in Swiss francs for each biennium. This fee should cover the worldwide annual audit of WMO regular programme activities and extrabudgetary funded activities, broken down per year. It should also include the cost of all travel expenses, subsistence allowances of the External Audit staff, preparation and presentation of the audit reports, as well as certification of the accounts. Travel costs should include travel from the country of residence to Geneva and to other offices of the Organization, as required by the External Auditor for the audit purpose. WMO expects that the proposed audit fees will fully incorporate travel costs to be incurred in carrying out the duties of the WMO External Auditor and that such travel will be booked in economy class as standard and must not exceed one class below business (i.e. premium economy);

(f) The proposed audit fee should also cover the annual audit of the seven unconsolidated entities administered by WMO that are not contained within the WMO Financial Statements;

(g) A summary of experience auditing International and/or United Nations system Organizations, including (a) experience working with Internal Oversight Offices, or similar functions, (b) working with other SAIs while performing this role, and (c) the planned approach in identifying the priority of recommendations resulting from the audit;

(h) A summary of key experience in auditing organizations with business processes reliant on digital and technology enabled tools, including cloud-based services;

(i) An indication of the nature, extent, and timing of requests for information, including access to audit working papers of the outgoing auditor, in accordance with recognized international accounting auditing standards, and an assurance of the auditor's cooperation, on completion of appointment, in responding to similar requests for information by an incoming auditor; and

(j) Any other information which may assist the WMO Executive Council in finalizing the appointment.

Since tenders will be submitted to the Executive Council, they must be prepared in one of the six official languages of WMO (Arabic, Chinese, English, French, Russian, and Spanish). The Organization will undertake the translation of the tenders. For this reason, the tender should be brief and concise, and the format and printout should be suitable for reproduction.

The proposals will be evaluated on the following criteria:

(a) Experience in auditing financial statements prepared on an accrual basis in accordance with IPSAS;

(b) Experience in auditing International and United Nations system Organizations;

(c) Experience in auditing financial statements prepared on an Enterprise Resource Planning (ERP) system;

(d) Experience in auditing in an environment involving business processes reliant on digital and technology enabled tools, including cloud-based services;

(e) Experience with internationally recognized internal control standards such as Committee of Sponsoring Organizations of the Treadway Commission (COSO); and

(f) Cost and affordability of the proposed audit fee, including specific reference to total planned travel costs and compliance with WMO expectation of travel class utilized in the development of the audit fee.

If you require any further information, please do not hesitate to contact me.

Your assistance in this matter would be most valuable.

Yours faithfully,

Prof. Celeste Saulo
Secretary-General

Extract from *Rules of Procedure for the Executive Council and for the Bodies Reporting to the Executive Council* (WMO-No. 1256)

8. PROCESS FOR THE APPOINTMENT OF THE EXTERNAL AUDITOR

8.1 A detailed request for proposals for the External Auditor is prepared by the Secretary-General taking into account recommendations from the Audit Committee regarding the selection criteria. The request for proposals includes the following: tender procedures and conditions; instructions for the completion of those documents to be submitted as part of the proposal and a description of the requirements including audit approach, experience with the accrual basis of accounting in accordance with IPSAS, auditors' curriculum vitae, candidates' fees including travel and other supplementary costs; and other requirements. The approved criteria for selection should not be changed during the selection process. The tender conditions include the submission terms and closing date and an indication that incomplete proposals will be disregarded.

8.2 The request for proposals is reviewed by the Financial Advisory Committee and approved by the Executive Council.

8.3 Invitations and the detailed request for proposals are sent to the representatives of all Members and through them to their national Supreme Audit Institutions, requesting proposals.

8.4 Once the closing date for receipt of formal proposals has expired, the Secretariat summarizes the offers received. The Audit and Oversight Committee examines the factual compliance of offers to the selection criteria.

8.5 The Selection Committee established by the Executive Council examines the proposals in accordance with the selection criteria and takes into account the recommendation of the Audit and Oversight Committee. The Selection Committee should invite candidates to make oral presentations and be interviewed. The Selection Committee then prepares a recommendation to the Council with detailed explanations.

8.6 The recommendation is reviewed by the Financial Advisory Committee and approved by the Executive Council, which appoints the External Auditor.

8.7 The audit engagement contract is established by the Secretary-General.

Extract from Financial Regulations (*Basic Documents No. 1* (WMO-No. 15))

ARTICLE 15

External Audit

Appointment

15.1 An External Auditor, who shall be the Auditor-General (or officer holding the equivalent title) of a Member shall be appointed, in the manner and for the period decided by the Executive Council, for a period of four years. The External Auditor can serve any number of terms, but no more than two consecutively. The selection and appointment procedures established by the Executive Council shall be followed for each term of the External Auditor, without regard for whether a serving appointee is eligible for reappointment.

Tenure of office

15.2 If the External Auditor ceases to hold that office in his or her own country, his or her tenure of office as External Auditor shall thereupon be terminated, and he or she shall be succeeded as External Auditor by his or her successor as Auditor-General. The External Auditor may not otherwise be removed during his or her tenure of office except by the Executive Council.

Scope of audit

15.3 The audit shall be conducted in conformity with generally accepted common auditing standards, and, subject to any special directions of the Executive Council, in accordance with the additional terms of reference set out in the annex to these Regulations.

15.4 The External Auditor may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Organization.

15.5 The External Auditor shall be completely independent and solely responsible for the conduct of the audit.

15.6 The Executive Council may request the External Auditor to perform certain specific examinations and issue separate reports on the results.

Facilities

15.7 The Secretary-General shall provide the External Auditor with the facilities he or she may require in the performance of the audit.

15.8 For the purpose of making a local or special examination or of effecting economies of audit cost, the External Auditor may engage the services of any National Auditor-General (or equivalent title) or commercial public auditors of known repute or any other person or firm who, in the opinion of the External Auditor, is technically qualified.

Reporting

15.9 The External Auditor shall issue reports on the audit of the financial statements and relevant schedules, which shall include such information as he or she deems necessary in regard to matters referred to in Regulation 15.4 and in the additional terms of reference.

15.10 The External Auditor's reports shall be transmitted, together with the relevant audited financial statements, to the Executive Council, which shall examine them in accordance with any directions given by Congress.

15.11 The financial statements, together with the External Auditor's certificates, shall be transmitted to the Members of the Organization by the Secretary-General.

Appendix: 1

Appendix

Extract from Financial Regulations (*Basic Documents No. 1* (WMO-No. 15))

ADDITIONAL TERMS OF REFERENCE GOVERNING THE EXTERNAL AUDIT

(1) The External Auditor shall perform such audit of the accounts of the Organization, including all trust funds and special accounts, as he deems necessary in order to satisfy himself:

(a) That the financial statements are in accord with the books and records of the Organization;

(b) That the financial transactions reflected in the statements have been in accordance with the rules and regulations, the budgetary provisions and other applicable directives;

(c) That the securities and moneys on deposit and on hand have been verified by certificate received directly from the Organization's depositaries or by actual count;

(d) That the internal controls are adequate in the light of the extent of reliance placed thereupon;

(e) That procedures satisfactory to the External Auditor have been applied to the recording of all assets, liabilities, surpluses and deficits.

(2) The External Auditor shall be the sole judge as to the acceptance in whole or in part of certifications and representations by the Secretary-General and may proceed to such detailed examination and verification as he chooses of all financial records, including those relating to supplies and equipment.

(3) The External Auditor and his staff have free access at all convenient times to all books, records and other documentation which are, in the opinion of the External Auditor, necessary for the performance of the audit. Information which is classified as privileged and which the Secretary-General (or his designated senior official) agrees is required by the External Auditor for the purposes of the audit and information classified as confidential shall be made available on application. The External Auditor and his staff shall respect the privileged and confidential nature of any information so classified which has been made available and shall not make use of it except in direct connection with the performance of the audit. The External Auditor may draw the attention of the Executive Council to any denial of information classified as privileged which in his opinion was required for the purpose of the audit.

(4) The External Auditor shall have no power to disallow items in the accounts but shall draw to the attention of the Secretary-General for appropriate action any transaction concerning which he entertains doubt as to legality or propriety. Audit objections to these, or any other transactions, arising during the examination of the accounts shall be communicated immediately to the Secretary-General.

(5) The External Auditor shall express and sign an opinion on the financial statements of the Organization. The opinion shall include the following basic elements:

(a) The identification of the financial statements audited;

(b) A reference to the responsibility of the Secretary-General and the responsibility of the External Auditor;

(c) A reference to the audit standards followed;

(d) A description of the work performed;

(e) An expression of opinion on the financial statements as to whether:

(i) The financial statements present fairly the financial position as at the end of the period and the results of the operations for the period;

(ii) The financial statements were prepared in accordance with the stated accounting policies;

(iii) The accounting policies were applied on a basis consistent with that of the preceding financial period;

(f) An expression of opinion on the compliance of transactions with the Financial Regulations and legislative authority;

(g) The date of the opinion;

(h) The External Auditor’s name and position;

(i) Should it be necessary, a reference to the report of the External Auditor on the financial statements.

(6) The report of the External Auditor to the Executive Council on financial operations of the period should mention:

(a) The type and scope of his examination;

(b) Matters affecting the completeness or accuracy of the accounts, including, where appropriate:

(i) Information necessary to the correct interpretation of the accounts;

(ii) Any amounts which ought to have been received but which have not been brought to account;

(iii) Any amounts for which a legal or contingent obligation exists, and which have not been recorded or reflected in the financial statements;

(iv) Expenditures not properly substantiated;

(v) Whether proper books of accounts have been kept. Where in the presentation of statements there are deviations of a material nature from the generally accepted accounting principles applied on a consistent basis, these should be disclosed;

(c) Other matters which should be brought to the notice of the Executive Council, such as:

(i) Cases of fraud or presumptive fraud;

(ii) Wasteful or improper expenditure of the Organization’s money or other assets (notwithstanding that the accounting for the transaction may be correct);

(iii) Expenditure likely to commit the Organization to further outlay on a large scale;

(iv) Any defect in the general system or detailed regulations governing the control of receipts and disbursements or of supplies and equipment;

(v) Expenditure not in accordance with the intention of Congress and/or the Executive Council after making allowance for duly authorized transfers within the budget;

(vi) Expenditure in excess of appropriations as amended by duly authorized transfers within the budget;

(vii) Expenditure not in conformity with the authority which governs it;

(d) The accuracy or otherwise of the supplies and equipment records as determined by stock-taking and examination of the records;

(e) If appropriate, transactions accounted for in a previous biennium concerning which further information has been obtained or transactions in a later biennium concerning which it seems desirable that the Executive Council should have early knowledge.

(7) The External Auditor may make such observations with respect to his findings resulting from the audit and such comments on the Secretary-General's financial report as he deems appropriate to the Executive Council or to the Secretary-General.

(8) Whenever the scope of audit of the External Auditor is restricted, or whenever he is unable to obtain sufficient evidence, the External Auditor shall refer to the matter in his report, making clear in his report the reasons for his comments and the effect on the financial position and the financial transactions as recorded.

(9) In no case shall the External Auditor include criticism in his report without first affording the Secretary-General an adequate opportunity of explanation on the matter under observation.

(10) The External Auditor is not required to mention any matter referred to in the foregoing that, in his opinion, is insignificant in all respects.

APPOINTMENT OF EXTERNAL AUDITOR

Background information

1. General audit approach expected

WMO seeks to obtain an effective audit carried out in accordance with International Standards on Auditing. The audit should be directed at important questions of financial policy and practice, internal control, with appropriate importance being given to efficiency (value-for-money) audits.

2. Nature of audit assignment

2.1 An appreciation of the magnitude of the financial operations of the World Meteorological Organization, and thus of the nature of the audit, may be obtained from the WMO Financial Statements for 2025 as presented in EC-80/INF. 5.7(1).

2.2 The main centres of financial activity are the WMO Headquarters in Geneva, Switzerland and ten regional, representative and liaison offices. These offices incur local expenditures primarily through imprest accounts with non-local expenditures being managed through the WMO Headquarters, Geneva. The local expenditures are approximately CHF 200 000 per year across all offices. Additionally, the staff levels in the offices outside Geneva represent 15% of the total staff of the Organization. The offices and their category are as follows:

OFFICE	OFFICE CATEGORY
Abuja, Nigeria	Representative
Addis Ababa, Ethiopia	Regional
Apia, Samoa	Representative
Asunción, Paraguay	Regional
Brussels, Belgium	Liaison
Manama, Bahrain	Representative
Nairobi, Kenya	Representative
New York, USA	Liaison
San José, Costa Rica	Representative
Singapore	Regional

2.3 The seven unconsolidated entities administered by WMO and their level of expenditures in 2025 were as follows:

ENTITY	EXPENDITURES (IN CHF)
Intergovernmental Panel on Climate Change	8,361,000
Group on Earth Observations	5,801,000
Joint Climate Research Fund	1,967,000
Global Climate Observing System	1,073,000
Ocean Observation Network	136,000
ESCAP/WMO Typhoon Committee	180,000
Panel on Tropical Cyclones	9,000

3. Internal Oversight Office (IOO)

WMO maintains an office of internal oversight which at present comprises one Director, one professional staff and one general service staff. They are staff members of WMO, and the Director reports directly to the Secretary-General. The main responsibility of the Office, as stated in Article 13 of the WMO Financial Regulations and the IOO Charter, is to provide for an independent verification of the Organization's financial, administrative and operational activities, including programme evaluation, monitoring mechanisms and consulting services, and to give a status report on the internal control environment of WMO. IOO shall also be responsible for investigating all allegations or presumptions of fraud, waste or mismanagement or misconduct and for conducting inspections of services and organizational units. The internal and external auditors are expected to coordinate their work to avoid duplication and promote efficiency in audit.

4. External audit fee

The average annual external audit fee for each year of the 2024–2027 Financial Period is approximately CHF 126 000. The External Auditor is expected to attend the meetings of the WMO Audit Committee, Financial Advisory Committee, Executive Council and WMO Congress and to report to these bodies. The meetings of these bodies are held as follows:

WMO Audit Committee	Twice per year (usually in May and November)
Financial Advisory Committee	Annually (before the WMO Executive Council meeting)
WMO Executive Council	Annually (usually in June)
WMO Congress	Once every four years

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