



文件编号: 16339/2022/GS/FIN/Auditors

2022 年 7 月 19 日

附件: 3 个 (仅以英文提供)

主题: 关于外部审计员的邀请函和征求提名书

尊敬的先生/女士,

世界气象组织(WMO)财务条例第 15.1 条规定, WMO 外部审计员应按执行理事会决定的方式任命。WMO 外部审计员的任期为四年, 可连任一届, 以确保连续性。

WMO 执行理事会在 2007 年 5 月召开的第五十九次届会上通过[决议 26\(EC-59\)](#), 决定外部审计员不受任期限制, 但不得超过连续两任。当前的外部审计员是意大利审计院, 最初于 2020 年 7 月 1 日获得任命, 其第一个任期 (将于 2024 年 6 月 30 日终止) 即将结束。

为此, 将于 2023 年 6 月举行的 WMO 执行理事会第七十七次届会有必要任命一名外部审计员, 该审计员应自 2024 年 7 月 1 日起, 是某会员国的审计长(或具有同等职务的官员)。《[执行理事会议事规则](#)》(WMO-No. 1256)第 8 条规定了遴选程序, 详见[附件 1](#)。

因此, 我谨邀请您征询贵国国家审计长是否愿意自 2024 年 7 月 1 日起被考虑任命为 WMO 外部审计员。关于外部审计的有关规定载于《财务条例》第 15 条以及关于 WMO 外部审计的补充职责, 见[附件 2](#)。[附件 3](#)提供了其他背景信息, 包括有关 WMO 财务条例的信息。审计员应精通英语。

若他们有积极回应, 我希望标书能于 **2022 年 11 月 30 日前**发送给我, 以便 WMO 审计与监察委员会和财务咨询委员会(FINAC)有时间进行审议, 并最终由执行理事会任命。

标书应包含下列信息:

- 贵国国家审计长接受关于 WMO 外部审计的规定和原则, 并愿意接受自 2024 年 7 月 1 日起为期四年的任命, 并有可能连任;
- 审计员的简历以及其参与国家和国际活动的详情, 并注明对本组织有益的审计专长;
- 考虑到本组织的会计原则和做法、财务条例和 WMO 已于 2010 年 1 月起采用的“国际公共部门会计准则”(IPSAS), 说明审计员将采用的审计方法、程序和标准以及经验, 并确认遵守“最高审计机关国际组织”(INTOSAI)通过的“国际审计准则”(ISA);
- 将对该财期(2024-2027 年)内两个两年期(2024-2025 年和 2026-2027 年)中的每一年进行审计的审计员总工作日的估计、审计组人员的简历和组成。这应包括对用于

致: WMO 会员常任代表

抄送: 各国常驻联合国日内瓦办事处和其他国际组织代表团

财务报表审计和对任何绩效或效益审计审查时间的估计。提案应包括最高审计机构 (SAI) 是否承诺任命一个固定核心小组来协调财务和绩效审计；

- (e) 以瑞士法郎表示的每个两年期的拟议审计费。该费用应包括世界范围内对 WMO 经常计划活动和预算外资金资助活动进行的年度审计。它还应包括所有差旅费、外部审计人员的生活津贴、审计报告的编制和提交以及账目的核证等费用。差旅费应包括外部审计员为审计目的需从居住国前往日内瓦和本组织其他办公室的旅行；
- (f) 拟议的审计费还应包括对未列入 WMO 财务报表、由 WMO 管理的七个非合并实体的年度审计；
- (g) 根据公认的国际会计审计标准，说明索取信息的性质、范围和时间，包括查阅离任审计员的审计工作文件，并保证审计员在任满后在回应新任审计员的类似信息要求时给予合作。
- (h) 有助于 WMO 执行理事会最终决定任命的任何其他信息。

鉴于标书将提交执行理事会，故须以 WMO 六种官方语言(阿拉伯文、中文、英文、法文、俄文和西班牙文)之一编写。本组织将对标书进行翻译。因此，标书应简明扼要，格式和打印件应适合复制。

我们将根据以下标准对标书进行评估：

- (a) 具有审计根据 IPSAS 以权责发生制编制的财务报表的经验；
- (b) 具有审计国际组织和 UN 系统组织的经验；
- (c) 具有审计在 ERP 系统上编制的财务报表的经验。

若您需要更多信息，请随时与我联系。

您对此事务的支持将弥足珍贵。

您诚挚的，



佩特里·塔拉斯教授  
秘书长

## 8. PROCESS FOR THE APPOINTMENT OF THE EXTERNAL AUDITOR

*Rules of Procedure of the Executive Council* (WMO-No. 1256)

- 8.1 A detailed request for proposals for the External Auditor is prepared by the Secretary-General taking into account recommendation 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 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 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.
-

**EXTRACT FROM FINANCIAL REGULATIONS****Article 15 — External Audit** (*Basic Documents No. 1*, (WMO-No. 15))***Appointment***

15.1 An External Auditor, who shall be the Auditor-General (or officer holding the equivalent title) of a Member State, shall be appointed in the manner and for the period decided by the Executive Council.

***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.

**ADDITIONAL TERMS OF REFERENCE GOVERNING  
THE EXTERNAL AUDIT OF THE WORLD METEOROLOGICAL ORGANIZATION**

- (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 direct 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

Ref.: 16339/2022-1.8 GS

#### 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 2021 as presented in [EC-75/INF. 6\(1\)](#).

2.2 The main centres of financial activity are WMO Headquarters in Geneva, Switzerland and ten small field offices located in Addis Ababa (Ethiopia), Abuja (Nigeria), Nairobi (Kenya), Asuncion (Paraguay), San José (Costa Rica), Apia (Samoa), Manama (Bahrain), Singapore, New York (USA) and Brussels (Belgium). These offices incur expenditure locally through imprest accounts and prepare financial statements for review and consolidation at WMO Headquarters, Geneva. The expenditure in 2021 were as follows:

<u>Field Office</u>	<u>Amount in CHF</u>
Addis Ababa — Ethiopia	40,000
Abuja — Nigeria	91,000
Nairobi — Kenya	108,000
Asuncion — Paraguay	40,000
San José — Costa Rica	35,000
Apia — Samoa	57,000
Manama — Bahrain	5,000
Singapore	20,000
New York — USA	125,000
Brussels — Belgium	50,000

2.3 The seven unconsolidated entities administered by WMO and their level of expenditures in 2021 were as follows:

<u>Entity</u>	<u>Expenditures in CHF</u>
Intergovernmental Panel on Climate Change	3,690,000
Group on Earth Observations	4,300,000
Joint Climate Research Fund	900,000
Global Climate Observing System	890,000
Data Buoy Cooperation Panel	263,000
ESCAP/WMO Typhoon Committee	5,000
Panel on Tropical Cyclones	1,000



## 3. Internal Oversight Office (IOO)

WMO maintains an office of internal oversight which at present comprises one Director, three 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, 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 an assurance on the control environment. The 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 2020–2023 Financial Period is approximately CHF 125 000. The External Auditor is expected to attend the meetings of the WMO Audit Committee, Financial Advisory Committee, Executive Council and the 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 April/May and October)
Financial Advisory Committee	Annually (before WMO Executive Council meeting)
WMO Executive Council	Annually (usually in June)
WMO Congress	Once every four years

---