



19 تموز/ يوليو 2022

الرقم المرجعي: 16339/2022/GS/FIN/Auditors

عدد المرفقات: 3 (بالإنكليزية فقط)

الموضوع: دعوة وطلب لتقديم مقترحات بشأن مراجع الحسابات الخارجي

تحية طيبة وبعد،

تنص المادة 15.1 من اللائحة المالية للمنظمة العالمية للأرصاد الجوية (WMO) على أن يعيّن المجلس التنفيذي مراجع الحسابات الخارجي للمنظمة (WMO) بالطريقة التي يقررها. ويُعيّن مراجع الحسابات الخارجي للمنظمة (WMO) لمدة أربع سنوات قابلة للتجديد مرة واحدة ضماناً للاستمرارية.

وقد قرر المجلس التنفيذي، بموجب [القرار 26 \(EC-LIX\)](#) الذي اعتمده في دورته التاسعة والخمسين المعقودة في أيار/ مايو 2007، أنه يجوز لمراجع الحسابات الخارجي أن يتولى أي عدد من الولايات، على ألا يتجاوز ذلك ولايتين متتاليتين. وقد عُيّن المراجع الخارجي الحالي، وهو ديوان مراجعة الحسابات الإيطالي، اعتباراً من 1 تموز/ يوليو 2020، وستنقضي ولايته الثانية في 30 حزيران/ يونيو 2024.

وبناءً على ذلك، سيتعين على المجلس التنفيذي أن يعيّن، في دورته السابعة والسبعين المزمع عقدها في حزيران/ يونيو 2023، مراجع حسابات خارجياً يكون مراجع حسابات عاماً (أو مسؤولاً ذا صفة مماثلة) لإحدى الدول الأعضاء في المنظمة (WMO) ويباشر مهامه اعتباراً من 1 تموز/ يوليو 2024. ومن الجدير بالذكر أن عملية التعيين تنظمها المادة 8 من [النظام الداخلي للمجلس التنفيذي](#) (مطبوع المنظمة رقم 1256)، وترد في [المرفق 1](#) نسخة من النص الإنكليزي لتلك المادة.

ويسرّني من ثمّ أن أدعوكم إلى سؤال المراجع العام الوطني في بلدكم عما إذا كان يود أن يُنظر في تعيينه في منصب مراجع الحسابات الخارجي للمنظمة (WMO) اعتباراً من 1 تموز/ يوليو 2024. وترد في [المرفق 2](#) نسخة من النص الإنكليزي للمادة 15 من اللائحة المالية التي تنظم المراجعة الخارجية للحسابات، فضلاً عن الصلاحيات الإضافية التي تحكم المراجعة الخارجية للحسابات. وترد في [المرفق 3](#) معلومات أساسية إضافية تشمل معلومات عن اللائحة المالية للمنظمة (WMO). وينبغي أن يكون المراجع الخارجي مجيداً تماماً للإنكليزية.

وفي حال تلقىكم ردّاً إيجابياً من المراجع العام الوطني، أرجو ممتناً موافاتي بالعبء في موعد أقصاه 30 تشرين الثاني/ نوفمبر 2022 لإمهال لجنة المراجعة والرقابة (AOC) واللجنة الاستشارية للشؤون المالية (FINAC) التابعتين للمنظمة (WMO) وقتاً كافياً للنظر في العبء، وإمهال المجلس التنفيذي وقتاً كافياً لتعيين مراجع الحسابات الخارجي.

إلى: الممثلين الدائمين لأعضاء المنظمة (WMO)

صورة إلى: البعثات الدائمة لدى مكتب الأمم المتحدة والمنظمات الدولية الأخرى في جنيف

وينبغي أن يتضمن العطاء المعلومات التالية:

(أ) موافقة المراجع العام الوطني في بلدكم على الأحكام والمبادئ التي تنظم عمل مراجع الحسابات الخارجي للمنظمة (WMO)، واستعداده للموافقة على تعيينه لمدة أربع سنوات اعتباراً من 1 تموز/ يوليو 2024، مع احتمال التجديد؛

(ب) السيرة الذاتية، وتفاصيل عن الأنشطة الوطنية والدولية التي يضطلع بها مراجع الحسابات الخارجي، مع الإشارة إلى نطاق تخصصات المراجعة التي يمكن أن تفيد المنظمة (WMO)؛

(ج) عرض النهج والإجراءات والمعايير التي سيتبعها مراجع الحسابات الخارجي في عمله، وخبراته فيما يتعلق بالمبادئ والممارسات المحاسبية الخاصة بالمنظمة (WMO) وبلائحتها المالية والمعايير المحاسبية الدولية للقطاع العام (IPSAS) التي اعتمدتها المنظمة (WMO) اعتباراً من كانون الثاني/ يناير 2010، وتأكيد الالتزام بالمعايير الدولية للمحاسبة (ISAs) حسبما اعتمدتها المنظمة الدولية للمؤسسات العليا لمراجعة المحاسبة (INTOSAI)؛

(د) تقديم تقديرات لإجمالي عدد أيام أعمال المراجعة، والسيرة الذاتية، وتشكيل فرقة المراجعة التي ستكرس وقتها للاضطلاع بأعمال المراجعة كل سنة في فترتي السنتين (2024-2025 و 2026-2027) من الفترة المالية (2024-2027). وينبغي أن تتضمن هذه التقديرات تقديراً للوقت الذي سيُخصص لمراجعة البيانات المالية، ولأي عمليات مراجعة أو للقيمة مقابل الإنفاق. وينبغي أن يتضمن المقترح ما إذا كانت المؤسسة العليا لمراجعة الحسابات (SAI) ستلتزم بتعيين فرقة أساسية ثابتة لتنسيق المراجعة المالية ومراجعة الأداء؛

(هـ) تكاليف المراجعة المقترحة لكل فترة سنتين، بالفرنك السويسري. وينبغي أن تغطي تلك التكاليف المراجعة السنوية، على نطاق العالم، لأنشطة المنظمة (WMO) الممولة من ميزانية البرنامج العادي وتلك الممولة من خارج الميزانية، مفصلة بحسب السنة. وينبغي أن تشمل أيضاً التكاليف مصروفات السفر، وبديل الإقامة لموظفي مراجع الحسابات الخارجي، وإعداد تقارير المراجعة وعرضها واعتماد الحسابات. وينبغي لتكاليف السفر أن تشمل السفر من بلد الإقامة إلى جنيف وإلى المكاتب الأخرى للمنظمة (WMO)، حسبما يطلب المراجع الخارجي لأغراض مراجعة الحسابات؛

(و) وينبغي أن تشمل تكاليف مراجعة الحسابات المقترحة أيضاً المراجعة السنوية لحسابات الكيانات السبعة غير الموحدة التي تديرها المنظمة (WMO) والتي لا ترد في البيانات المالية للمنظمة (WMO)؛

(ز) الإشارة إلى طبيعة طلب المعلومات ونطاقه وتوقيته، بما في ذلك الوصول إلى ورقات عمل عملية المراجعة لدى مراجع الحسابات المنقضية ولايته، وفقاً للمعايير الدولية للمحاسبة والمراجعة المعترف بها، وقيام المراجع بتقديم ضمان بالتعاون بعد انتهاء فترة تعيينه في تقديم ما يطلبه المراجع الوافد من معلومات مماثلة؛

(ح) أي معلومات أخرى من شأنها مساعدة المجلس التنفيذي للمنظمة (WMO) في استكمال التعيين.

ونظراً إلى أن العطاءات ستقدّم إلى المجلس التنفيذي، يجب إعدادها بإحدى اللغات الرسمية الست للمنظمة (WMO) (العربية والصينية والإنكليزية والفرنسية والروسية والإسبانية). وستضطلع المنظمة (WMO) بترجمة العطاءات. ولهذا الغرض ينبغي أن تكون العطاءات موجزة ومختصرة، وينبغي أن يكون شكلها ونسختها المطبوعة ملائمين لاستنساخها.

وستُقيّم الاقتراحات وفقاً للمعايير التالية:

(أ) الخبرة في مراجعة البيانات المالية المُعدة على أساس الاستحقاق، طبقاً للمعايير المحاسبية الدولية للقطاع العام (IPSAS)؛

(ب) الخبرة في مراجعة حسابات المنظمات الدولية ومؤسسات منظومة الأمم المتحدة؛

(ج) الخبرة في مراجعة البيانات المالية المُعدة على أساس نظام التخطيط للموارد المؤسسية.

وإذا احتجتم إلى أي معلومات إضافية، فيُرجى عدم التردد في الاتصال بي.

وختاماً، أعتنم هذه الفرصة لأعبر لكم عن تقديرنا البالغ لمساعدتكم في هذا الشأن.

وتفضلوا بقبول فائق الاحترام،



البروفيسور بيتيري تالاس
الأمين العام

8. PROCESS FOR THE APPOINTMENT OF THE EXTERNAL AUDITOR

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

Ref.: 16339/2022-1.8 GS

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))

Ref.: 16339/2022-1.8 GS

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.

Appendix

**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.
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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 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

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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
