



Notre réf.: 16339/2022/GS/FIN/Auditors

19 juillet 2022

Annexes: 3 (uniquement disponibles en anglais)

Objet: Invitation à présenter des candidatures pour la fonction de commissaire aux comptes

Madame, Monsieur,

L'article 15.1 du Règlement financier de l'Organisation météorologique mondiale (OMM) stipule que le commissaire aux comptes de l'OMM est nommé conformément aux modalités décidées par le Conseil exécutif. Le commissaire aux comptes de l'OMM est nommé pour un mandat de quatre ans, renouvelable pour un deuxième mandat consécutif, dans un souci de continuité.

Le Conseil exécutif a décidé lors de sa cinquante-neuvième session tenue en mai 2007, au titre de la [résolution 26](#), qu'un commissaire aux comptes pouvait remplir un nombre illimité de mandats, mais pas plus de deux mandats consécutifs. Le commissaire aux comptes actuel, le cabinet Corte dei conti (Italie), nommé pour la première fois le 1<sup>er</sup> juillet 2020, effectue son deuxième mandat consécutif qui prendra fin le 30 juin 2024.

Il sera par conséquent nécessaire de nommer, à l'occasion de la soixante-dix-septième session du Conseil exécutif qui se tiendra en juin 2023, un nouveau commissaire aux comptes, qui devra être le vérificateur général des comptes (ou fonctionnaire de titre équivalent) d'un État Membre et qui prendra ses fonctions à partir du 1<sup>er</sup> juillet 2024. Le processus de sélection a été établi à l'article 8 du [Règlement intérieur du Conseil exécutif](#) (OMM-N° 1256) figurant à l'[annexe 1](#) du présent courrier.

Je vous invite donc à demander au vérificateur général des comptes de votre pays s'il souhaite présenter sa candidature à la fonction de commissaire aux comptes de l'OMM pour le mandat débutant le 1<sup>er</sup> juillet 2024. Les modalités de la vérification externe des comptes sont définies à l'article 15 du Règlement financier de l'OMM et dans le mandat additionnel régissant la vérification des comptes (voir l'[annexe 2](#) du présent courrier). Vous trouverez dans l'[annexe 3](#) des informations complémentaires, notamment sur le Règlement financier de l'OMM. Veuillez noter que les vérificateurs doivent posséder une excellente connaissance de l'anglais.

En cas de réponse positive de leur part, je vous invite à me faire parvenir un dossier de candidature **le 30 novembre 2022 au plus tard**, afin de laisser au Comité d'audit et de contrôle et au Comité consultatif pour les questions financières de l'OMM le temps de l'examiner, la décision finale revenant au Conseil exécutif.

Le dossier de candidature doit contenir les informations présentées ci-après:

- a) Le vérificateur général des comptes de votre pays doit accepter les dispositions et principes régissant la vérification externe de l'OMM et être disposé à accepter un mandat d'une durée de quatre ans débutant le 1<sup>er</sup> juillet 2024, avec possibilité de renouvellement;

Aux: Représentants permanents des Membres de l'OMM

cc: Missions permanentes auprès de l'Office des Nations Unies et des autres organisations internationales à Genève

- b) Un curriculum vitæ du candidat, accompagné de renseignements détaillés sur les activités d'audit menées sur le plan national et international par le vérificateur, en précisant l'éventail de compétences en matière d'audit qui peuvent présenter un intérêt pour l'Organisation;
- c) Un descriptif de la méthode d'audit, des procédures et des normes que le vérificateur appliquerait, ainsi que de son expérience, compte tenu des principes et procédures comptables de l'OMM, de son Règlement financier et des normes comptables internationales pour le secteur public (IPSAS) adoptées par l'OMM en janvier 2010, ainsi qu'une attestation de conformité aux normes internationales d'audit adoptées par l'Organisation internationale des institutions supérieures de contrôle des finances publiques (INTOSAI);
- d) Une estimation du nombre total de jours de travail des vérificateurs, de leurs curriculums vitæ et de la composition de l'équipe d'audit qui sera chargée de réaliser la vérification comptable pour chaque année des deux exercices biennaux (2024-2025 et 2026-2027) au cours de la période financière 2024-2027. Il convient d'y ajouter une estimation du temps qui sera consacré à la vérification des états financiers et à toute évaluation des audits de contrôle des résultats ou des audits opérationnels. La candidature doit également indiquer si les institutions supérieures de contrôle des finances publiques s'engageraient à constituer une équipe stable et restreinte pour coordonner les audits financiers et les audits de contrôle des résultats;
- e) Une proposition d'honoraires d'audit, exprimés en francs suisses, pour chaque exercice biennal. Ces honoraires devront inclure la vérification annuelle des activités ordinaires menées au niveau mondial au titre des programmes et des activités extrabudgétaires de l'OMM, le tout ventilé par année. Seront également inclus les frais de voyage, le montant des indemnités de subsistance des équipes en charge de la vérification externe des comptes, et les coûts liés à l'élaboration et à la présentation des rapports d'audit ainsi qu'à la certification des comptes. Les frais de voyage comprennent les trajets pour se rendre du pays de résidence jusqu'à Genève et à d'autres bureaux de l'Organisation, selon ce que le commissaire aux comptes estimera nécessaire dans le cadre de la vérification;
- f) Les honoraires d'audit proposés devront aussi couvrir la vérification annuelle des sept entités non consolidées administrées par l'OMM qui ne figurent pas dans les états financiers de l'OMM ;
- g) L'indication de la nature, de l'ampleur et du calendrier des demandes d'information, notamment l'accès aux documents de travail du commissaire aux comptes sortant, conformément aux normes internationales de comptabilité et d'audit, et l'assurance que le vérificateur, une fois son mandat terminé, répondra à des demandes d'information similaires que son successeur pourrait lui poser;
- h) Toute autre information susceptible d'aider le Conseil exécutif à arrêter son choix.

Dans la mesure où les candidatures seront soumises au Conseil exécutif, elles doivent être rédigées dans l'une des six langues officielles de l'OMM (anglais, arabe, chinois, espagnol, français et russe). L'Organisation se chargera de leur traduction. À ce titre, il convient de présenter un dossier de candidature concis, dans un format se prêtant à la reproduction.

Les candidatures seront évaluées en fonction des critères suivants:

- a) Expérience de la vérification des états financiers établis selon la méthode de la comptabilité d'exercice, en conformité avec les normes IPSAS;

- b) Expérience de la vérification comptable d'organisations internationales et relevant du système des Nations Unies, et
- c) Expérience de la vérification d'états financiers élaborés sur un système de planification des ressources internes.

N'hésitez pas à me contacter si vous souhaitez obtenir davantage de renseignements.

En vous remerciant par avance de votre contribution à cet important dossier, je vous prie d'agréer, Madame, Monsieur, l'expression de ma haute considération.



Petteri Taalas  
Secrétaire général

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

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

Ref.: 16339/2022-18 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.

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**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 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**

- Ref.: 16339/2022-18 GS
- (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

Ref: 16339/2022-18 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

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