

## Meeting of Panel of External Auditors 10-11 December, 2012

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The fifty-third meeting of the Panel of External Auditors was held on 10-11 December, 2012 at New York. The Panel consists of Auditors General of ten Supreme Audit Institutions (SAI) who are either elected or selected to conduct the external audit of the UN Secretariat, Funds and Programme and Specialised Agencies. External auditors are independent of the UN and conduct the audits on the financial statements and managerial and performance audits. The main objectives of the Panel are to further the co-ordination of the audits for which its members are responsible, and to exchange information on audit methods and findings. The Panel's Technical Group also held its meeting in paperless mode supported by the Papersmart office of DGACM and OICT. More details on the Panel's working are available at its [website](#).

The Panel discussed several issues relating to their audits, with a particular emphasis on IPSAS implementation. The Panel, led by the Chair of the Panel, Mr. Vinod Rai, CAG of India, also met the Secretary General, Mr. BAN Ki-Moon. The Panel briefed the Secretary General of the decisions arrived at by the Panel in its meeting especially with regard to optimizing benefits from the major business transformations taking place in the UN system, including the implementation of IPSAS and the proposal of the Panel to devise a more vigorous process for interaction with the UN management.

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