## Panel of External Auditors reviews UN finances and performance



The fifty-seventh meeting of the Panel of External Auditors, chaired by Mr. Musa Juma Assad, Controller and Auditor General of the United Republic of Tanzania, was held from 21-22 November 2016 at the United Nations Headquarters in New York. The Panel consists of Auditors General of 11 Supreme Audit Institutions (SAI) who are either elected or selected to conduct the external audit of the UN Secretariat, Funds and Programmes and Specialised Agencies. This also includes two observers who remain on the Panel, for a period of three years after they rotate off the Panel. The meeting was attended by Auditors General or their representatives from the United Republic of Tanzania, France, India, Germany, the United Kingdom of Great Britain and Northern Ireland, Italy, the Republic of Ghana, the Republic of the Philippines, Switzerland, Indonesia and Canada.

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 met from 16-18 November to discuss technical matters and prepare the discussions by their Principals on 21-22 November. The Panel discussed matters such as important developments in the UN, Accounting and Auditing standards, oversight practices and audit fatigue, cost of operations, management of voluntary contributions and implementing partners and frameworks and tools for auditing.

The Panel also met with the Secretary-General, Mr. BAN Ki-moon to brief him on important issues identified by them. The Chef de Cabinet, Mr. Edmond Mulet, and the Under-Secretary General for Field Support, Mr. Atul Khare also met with the Panel to discuss challenges faced by the UN in implementing their programmes.

Both meetings were held in paperless mode supported by the papersmart team of the Department for General Assembly and Conference Management.

More details on the Panel's working are available at its website which is at: http://www.un.org/en/auditors/panel/