

Meeting of Panel of External Auditors 3-4 December 2018



The fifty-ninth meeting of the Panel of External Auditors, chaired by Sir Amyas Morse, Comptroller and Auditor General of the United Kingdom, was held from 3-4 December 2018 at the United Nations Headquarters in New York. The Panel consists of the Heads 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 and IAEA. The meeting was attended by representatives from Canada, Chile, France, Germany, India, Indonesia, Italy, the Republic of Ghana, the Republic of the Philippines, Switzerland, the United Kingdom and as an observer the United Republic of Tanzania.

External auditors are independent of the United Nations and conduct the audits on the financial statements and managerial and performance audits. The United Nations Panel of External Auditors is a unique forum for the exchange of information and methodologies to further develop and improve the value and quality of the external assurance process. The Panel seeks to support the delivery of high quality, standards-based assurance, to ensure that reported financial information provides a transparent and accurate basis for the financial decisions made by the United Nations, its Specialized Agencies and IAEA. The Panel's Technical Group also met from 28-30 November to discuss technical matters and prepare the discussions for their Principals on 3-4 December.

The Panel discussed matters such as the Secretary-General's reform Agenda, International Public-Sector Accounting Standards (IPSAS) and International Standards on Auditing (ISA), the audit of Sustainable Development Goals, fraud detection and fraud reporting within international organizations, conflict of interest, enterprise risk management, cyber security and related audit risks.

The Panel also met with the Chef de Cabinet, Ms. Maria Luiza Ribeiro Viotti, Ms. Jan Beagle, Mr. Atul Khare and Mr. Jens Wandel to discuss the Secretary-General's Reform Agenda and to brief them on important issues identified by the Panel.

More details on the Panel's working are available at its website (<http://www.un.org/en/auditors/panel/>).