

WIPO



A/43/8

ORIGINAL: English

DATE: August 17, 2007

WORLD INTELLECTUAL PROPERTY ORGANIZATION
GENEVA

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ASSEMBLIES OF THE MEMBER STATES OF WIPO

Forty-Third Series of Meetings Geneva, September 24 to October 3, 2007

DESIGNATION OF THE EXTERNAL AUDITOR

Memorandum of the Director General

1. Article 11(10) of the Convention Establishing the World Intellectual Property Organization (WIPO) states that the auditing of the accounts shall be effected by one or more Member States, or by external auditors, as provided in the WIPO Financial Regulations, who shall be designated, with their agreement, by the General Assembly. Similar powers are conferred to the Assemblies of the Paris, Berne, Madrid, Hague, Nice, Lisbon, Locarno, International Patent Classification (IPC), Patent Cooperation Treaty (PCT) and Vienna Unions.
2. At their 2003 sessions, the WIPO General Assembly and the Assemblies of the Paris, Berne, Madrid, Hague, Nice, Lisbon, Locarno, IPC, PCT and Vienna Unions thanked, on behalf of all those concerned, the Swiss authorities for having continued to undertake the task of auditing the accounts of WIPO, the Unions administered by WIPO, and the technical assistance projects carried out by the Organization and financed, *inter alia*, by the United Nations Development Programme (UNDP) up to 2007 inclusive, and renewed the mandate of the Swiss Government as auditor of the accounts for the said period (paragraph 196 of document A/39/15).
3. The WIPO Program and Budget Committee, at its eleventh session, from June 25 to 28, 2007, had been informed that the General Assembly would have to take a decision, at its forty-third session, on the designation of the auditor for the period from

2008 to 2011 inclusive. The Committee had also been informed that Switzerland is a candidate for the renewal of its mandate as auditor of the accounts of WIPO, the Unions administered by WIPO and the technical assistance projects carried out by the Organization and financed, *inter alia*, by UNDP, up to 2011 inclusive.

4. The Swiss Federal Audit Office has stated that it is prepared to continue the auditing of the accounts and, in particular, the auditing and monitoring of the construction project for the new building, in which the auditors designated by the Swiss Government have invested a significant effort and acquired in-depth knowledge.

5. At the time of the preparation of this document, WIPO had received no other candidature for the auditing of the accounts.

6. During the Committee's session, discussions were based on document WO/PBC/11/15. Interventions were made by the Delegations of the Russian Federation and the United Kingdom. The latter requested that the document on Principles for Best Audit Arrangements for International Institutions issued by the International Organization of Supreme Audit Institutions (INTOSAI) be annexed to the document that will be submitted on this subject to the General Assembly. The Secretariat informed the Committee that the proposed Financial Regulations and Rules, regarding the mandate of the External Auditor, have been based on the said INTOSAI document.

7. The WIPO Program and Budget Committee took note of the contents of document WO/PBC/11/15.

8. The WIPO Coordination Committee is invited to give advice to the Assemblies referred to in the subsequent paragraph in respect of the question of the designation of the auditor.

9. The WIPO General Assembly and the Assemblies of the Paris, Berne, Madrid, Hague, Nice, Lisbon, Locarno, IPC, PCT and Vienna Union, are invited to designate the auditor of the accounts for the period from 2008 to 2011 inclusive.

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