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UNITED NATIONS

SECRETARIAT



DPA/SA COLLECTION

ST/AI/251

21 September 1977

ADMINISTRATIVE INSTRUCTION

To: All heads of departments and offices, executive and administrative officers

From: The Assistant Secretary-General (Controller)
Office of Financial Services

Subject: AUDIT OF THE 1976-1977 BIENNIUM BY THE UNITED
NATIONS BOARD OF AUDITORS

1. The systems-based audit approach being introduced by the United Nations Board of Auditors was described in ST/AI/241, dated 8 October 1976. This approach entailed an in-depth study and evaluation of the existing systems of financial management and control in the United Nations, including budgetary and accounting controls of revenues, expenditures, assets, liabilities and commitments. The evaluation of these systems would, in turn, form the basis of the nature, extent and timing of the tests of accounting records and transactions that the Board of Auditors considers appropriate.
2. The initial evaluation of the over-all systems of accountability has been achieved. The Board is presently determining the degree of testing that it plans to undertake. It is anticipated that its tests will necessitate discussions with the various heads of departments and offices, executive and administrative officers, and selected incumbents of positions in the staffing table.
3. Among the matters to be reviewed by the Board of Auditors will be:
 - (a) Budget submissions;
 - (b) Performance reports;
 - (c) Staffing tables;
 - (d) Allotment advices;
 - (e) Status of allotment and budget performance reports.
4. Heads of departments, through their executive officers, are requested to ensure that all staff members who need to know are made aware of the contents of this instruction and that the full co-operation of all concerned is extended to the Board of Auditors' representatives.