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FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS
OF THE BOARD OF AUDITORS

PROGRAMME BUDGET FOR THE BIENNIUM 1984-1985

Canada: revised draft decision

The General Assembly recognizes the continuing and invaluable contribution of the Internal Audit Division (IAD) in ensuring that internal controls are operating effectively, and decides to request the Secretary-General to conduct a review of the Internal Audit Division as recommended by the Board of Auditors, taking into account inter alia:

(a) staff qualifications;

(b) the adequacy of audit coverage of United Nations programmes particularly in offices away from Headquarters in light of the decentralization of accounting functions;

(c) the need for training in order to keep abreast of contemporary audit practices and techniques;

and to submit a report thereon in the context of the 1986-87 biennial budget.
