

7 October 2021

**ASSEMBLY OF PARTIES  
TENTH SESSION**

Doc #: AOP10-Res-3

**RESOLUTION ON  
REINFORCING THE INDEPENDENT EXTERNAL AUDIT AND  
ENHANCING FINANCIAL TRANSPARENCY OF  
THE INTERNATIONAL ANTI-CORRUPTION ACADEMY**

The Assembly of Parties,

*Recognizing* that the financial administration of the International Anti-Corruption Academy shall be guided by the principles of integrity, accountability and transparency,

*Acknowledging* the necessity to ensure an appropriate auditing mechanism for the effective and efficient financial administration of IACA,

*Recalling* the Agreement for the Establishment of the International Anti-Corruption Academy as an International Organisation and, in particular, paragraph 3 of Article XI concerning the submission of the Academy's accounts to an annual independent external audit which shall meet the highest standards of transparency, accountability and legitimacy,

*Stressing* that IACA's bookkeeping shall comply with the recognized international standards,

*Reaffirming* the importance of providing the Parties and other donors with the assurance that IACA's activities, operations and daily tasks are conducted in a transparent, effective and efficient manner,

*Highlighting* that the performance audit is an important instrument for ensuring that IACA becomes self-sustainable,

*Recognizing* that IACA's financial stability and transparency can be a compelling argument for attracting new donors and partners,

1. **Recommends** to the Board of Governors (BoG) that the external audit of IACA shall be performed by at least three external auditors, to be appointed by the Board, who shall elect a spokesperson among themselves;
2. **Also recommends** to the BoG that the on-site annual external audit procedure shall last at least five working days, whereas there should be no time limit for the audit held remotely on videoconferencing with due regard for the deadline for submission of the annual audit report to the Board;
3. **Requests** the Executive Secretary to submit the annual audit report prepared by the external auditors to the Parties at least one month before each session of the Assembly and to ensure that the spokesperson elected by the external auditors or an external auditor delivers an oral report on the outcome of the external audit in each session of the Assembly which may be followed by a question and answer session;

4. **Encourages** the relevant organs of IACA to redouble their effort to introduce as soon as possible the International Public Sector Accounting Standards (IPSAS) to facilitate the work of the external auditors and ensure that IACA's bookkeeping is in line with the highest standards of transparency and accountability;
5. **Recommends** the BoG to introduce in the Rules of Procedure for the Independent External Auditors their responsibility to conduct performance audit of IACA's activities;
6. **Requests** the BoG to envisage the right of the Parties and other donors to conduct the audit of their funding allocated to specific IACA projects in the Rules of Procedure for the Independent External Auditors;
7. **Urges** IACA to abide by the highest standards of transparency and accountability in determining the budgets of its projects and to work closely with the donors throughout the planning, design and implementation phases to ensure that the allocated resources are used effectively;
8. **Invites** the Open-Ended Intergovernmental Working Group on Financial Matters and Other Administrative and Substantive Aspects of IACA Activities to approach the Standing Open-Ended Intergovernmental Working Group on Improving the Governance and Financial Situation of the United Nations Office on Drugs and Crime (UNODC) with the proposal for a consultative meeting in 2022 involving the co-chairs of both groups in order to learn from the experience of the Standing Open-Ended Intergovernmental Working Group on Improving the Governance and Financial Situation of the UNODC and good practices on how to enhance financial transparency and accountability of IACA, and submit a report on the outcome of such a possible meeting to the eleventh session of the Assembly;
9. **Requests** the relevant organs of IACA to introduce necessary amendments to the Financial Regulations of the International Anti-Corruption Academy, the Rules of Procedure for the Independent External Auditors and other relevant documents regulating IACA's administration and activities to ensure the implementation of the present resolution;
10. **Invites** Parties and other donors to provide extrabudgetary resources for the purposes identified in the present resolution;
11. **Requests** the Executive Secretary to submit a report to the Assembly at its eleventh session on the implementation of the present resolution.