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ASSEMBLY  
32nd session  
Agenda item 18(b)

A 32/Res.1151  
28 January 2022  
Original: ENGLISH

**Resolution A.1151(32)**

**Adopted on 15 December 2021**

**PRESENTATION OF AUDITED FINANCIAL STATEMENTS AND REPORT OF THE  
EXTERNAL AUDITORS**

THE ASSEMBLY,

RECALLING that regulation 12.10 of the Financial Regulations of the Organization provides for the transmission, through the Council, of the External Auditor's reports, together with the audited financial statements, to the Assembly,

NOTING the Secretary-General's presentation of the financial report and audited financial statements for the financial year ended 31 December 2019, together with the External Auditor's report and opinion thereon,

NOTING FURTHER the Secretary-General's presentation of the financial report and audited financial statements for the financial year ended 31 December 2020, together with the External Auditor's report and opinion thereon,

BEARING IN MIND that the Council, at its 124th and 125th sessions, approved these financial statements and audit reports for transmission to the Assembly at its present regular session,

1 APPROVES the audited financial statements for the financial year ended 31 December 2019;

2 APPROVES the audited financial statements for the financial year ended 31 December 2020;

3 EXPRESSES APPRECIATION for the unqualified opinions issued by the External Auditor in relation to the aforementioned financial statements.

