The auditors shall submit their report, together with the certified accounts and such other statements as they think necessary, to the Conference. A copy of this report shall be made available to the Director-General sufficiently in advance of its submission to the Conference to permit him to present such comment or representations to the Conference as he may desire to submit.

The Audit should be carried out by the Auditors having full regard to the following requirements of the Conference:

a. The Auditors should satisfy themselves:

(1) That the accounts, including the balance sheet, represent a correct record of duly authorized financial transactions of the financial year;

(2) That money has not been expended or obligated other than for the purpose or purposes for which the appropriations voted by the Conference were intended to provide, except in so far as transfers within the budget are authorized, and that the expenditure conforms to the authority which governs it;

(3) That transfers from the Working Capital Fund or other funds have received the necessary authority.

b. The Auditors, after satisfying themselves that the vouchers have been examined and certified as correct by the accounting organization, may, in their discretion and having regard to the character of the examination within the department, in any particular case admit the sums so certified without further examination, provided however, that, if the Conference requests that any accounts be examined in greater detail, the Auditors shall take action accordingly.

c. The Auditors shall examine such store or stock accounts as are maintained by the organization the financial accounts of which they are auditing.

d. The Auditors shall have free access at all convenient times to the books of account and all information relevant to the accounts of the organization concerned. Requests for official files which may deal with matters of policy should be made only through the administrative officer in charge of administrative and financial services.
(e) Expenditure not in accordance with the intention of the Conference, after making allowance for duly authorized transfers within the budget;

(f) Expenditure in excess of appropriations, as amended by duly authorized transfers within the budget;

(g) Expenditure not in conformity with the authority which governs it.

(4) The accuracy or otherwise of the stores' records as determined by stock-taking and examination of the records.

In addition, the reports may contain reference to:

(5) Transactions accounted for in a previous year concerning which further information has been obtained, or transactions in a later year concerning which it seems desirable that the Conference should have early knowledge.

i. The Auditors, or such of their officers as they may delegate, should jointly certify each account in the following terms:

"The above accounts have been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as the result of the audit, that, in our opinion, the above account is correct ";

adding, should it be necessary, "subject to the observations in our report."

j. The Auditors shall have no power to disallow items in the accounts, but shall recommend to the Director-General for appropriate action such disallowances as the auditors are prepared to recommend to the Conference based on their audit of the accounts and records. The Auditors shall bring to the attention of the Conference any cases where its recommendations for disallowance have not been acted upon by the Director-General.