

- (vii) Documentary or other information obtained from a department should not be published by the Auditors without reference having been made to the duly authorized official of the organization or agency concerned.
- (viii) The Auditors certifying the accounts shall prepare a joint report of each account certified, in which they should mention:
- (1) The extent and character of their examination or any important changes therein;
  - (2) Matters affecting the completeness or accuracy of the accounts, such as:
    - (a) Information necessary to the correct interpretation of the account;
    - (b) Any amounts which ought to have been received but which have not been brought to account;
    - (c) Expenditure not properly vouched;
  - (3) Other matters which should be brought to the notice of the General Assembly, such as:
    - (a) Cases of fraud or presumptive fraud;
    - (b) Wasteful or improper expenditure of United Nations' money or stores (notwithstanding that the accounting for the transactions may be correct);
    - (c) Expenditure likely to commit the United Nations to further outlay on a large scale;
    - (d) Any defect in the general system or detailed regulations governing the control of receipts and expenditure, or of stores;
    - (e) Expenditure not in accordance with the intention of the General Assembly, 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 General Assembly should have early knowledge.