

(h) that the audit should be carried out by the Board of Auditors having full regard to the following requirements of the General Assembly:

- (i) 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 General Assembly were intended to provide, except in so far as the Secretary-General has authorized transfers within the budget, 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.
- (ii) 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 General Assembly or the Advisory Committee on Administrative and Budgetary Questions on behalf of the General Assembly, requests that any accounts be examined in greater detail, the Auditors shall take action accordingly.
- (iii) The Auditors shall examine such store or stock accounts as are maintained by the organization the financial accounts of which they are auditing.
- (iv) 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 only be made through the Assistant Secretary-General for Administrative and Financial Services.
- (v) The Auditors should not criticize purely administrative matters, but it is within their discretion to comment upon the financial consequences of administrative action. Audit examination should not be undertaken before accounting effect has been given to transactions, nor should accounts and vouchers be examined until they have been duly rendered available by the department concerned.
- (vi) Objections to any items which may arise during audit should be communicated immediately to the accounting department concerned. As a general rule, criticism should not be made in the Auditors' report without first affording the accounting department an opportunity of explanation.