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English only

Note by the Secretary-General

LETTER FROM THE EXTERNAL AUDITOR ON THE STATUS OF THE REPORT ON THE UNION'S ACCOUNT 2019

Summary

Council Resolution 94 instructs the Secretary-General to publish annually the report of the External Auditors on the Accounts of the Union.

Due to the Covid-19 pandemic, the fieldwork of the External Auditors has been deeply impacted, and in annex is explained the reason for postponing the publication of this report to a later date.

Action required

This report is transmitted to the Council for information.

I have the honour to transmit to the Member States of the Council a letter from the External Auditors on the status of the report on the Union's account 2019.

Houlin ZHAO
Secretary-General

Annex: 1



CORTE DEI CONTI

SEZIONE DI CONTROLLO PER GLI AFFARI
COMUNITARI ED INTERNAZIONALI

IL PRESIDENTE

*Mr. Houlin Zhao
Secretary General
International Telecommunication
Union (ITU)
Place des Nations
1211 GENEVE
cc.
Mr. Alassane BA
Chief of Financial Resources
Management Department - ITU*

Dear Secretary-General,

I am writing in connection with the financial audit process for 2019 and the impact caused by the Covid-19 pandemic.

With regard to the Union's accounts of ITU Telecom World, our field audit work had ended before the outbreak of the Covid-19 and we were able to finalize the related report.

In respect of the Union's Financial Statements, unfortunately, the fieldwork had just begun when the lockdown measures were introduced, and the limited progress made on the audit certificate and the related long-form report oblige us to reschedule our original programme, for reasons of force majeure.

Of course, some checks can be performed remotely, and they will continue throughout the month of June. However, the field visits are an essential basis for our opinion and there are a number of checks that require our presence at the ITU headquarter. This is all the more important in the light of our last year's qualified



opinion, which involves close verification of the actual measures taken in response to the Council's concerns.

It is difficult for us to plan for an appropriate point at which we can fully resume our functions, as this will be dictated by national decisions and the concrete possibility of accessing your premises. We are aware that the Swiss borders will remain closed until 15 June, and that the teleworking for ITU staff has been extended throughout the month of June.

For the moment, we have rescheduled those activities that require physical presence from July onwards, with a view to meeting the deadline of the next physical session of the Council.

This intention remains however subject to the easing of current restrictions. The situation will be closely monitored, and I will keep you informed of any development.

I want to assure you that we remain strongly committed to carrying out our mandate in the best possible way.

Best regards,

Giovanni Coppola

