

RESOLUTION No. 495

2013-2014 FINANCIAL STATEMENTS OF THE INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE (IICA), REPORT OF THE EXTERNAL AUDITORS AND TWENTIETH AND TWENTY-FIRST REPORTS OF THE AUDIT REVIEW COMMITTEE (ARC)

The INTER-AMERICAN BOARD OF AGRICULTURE (IABA), at its Eighteenth Regular Meeting,

HAVING SEEN:

The documents IICA/JIA/Doc. 373 (15), “2013 and 2014 Financial Statements of the Inter-American Institute for Cooperation on Agriculture (IICA) and Report of the External Auditors” and IICA/JIA/Doc. 374 (15), “Twentieth and Twenty-first Reports of the Audit Review Committee (ARC),”

CONSIDERING:

That the Executive Committee, pursuant to articles 3.c and 4.d of its Rules of Procedure, studied, at its Thirty-fourth and Thirty-fifth Regular Meetings, the financial statements of the Inter-American Institute for Cooperation on Agriculture (IICA) and the reports of the external auditors for 2013 and 2014, and, as a result, by means of resolutions IICA/CE/Res. 589 (XXXIV-O/14) and IICA/CE/Res. 596 (XXXV-O/15), recommended that the documents in question be submitted to the consideration of the IABA;

That, in its Twentieth and Twenty-first Reports, the ARC states that it studied the reports of the external auditors and found that the General Directorate had properly administered IICA’s financial resources, in accordance with the rules of the Institute and with generally accepted auditing standards; and

That, the Executive Committee, at its Thirty-fourth and Thirty-fifth Regular Meetings, resolved to approve said reports by means of resolutions IICA/CE/Res. 589 (XXXIV-O/14) and IICA/CE/Res. 596 (XXXV-O/15),

RESOLVES:

1. To approve the 2013 and 2014 financial statements of IICA, as well as the reports of the external auditors.
2. To accept the Twentieth and Twenty-first Reports of the ARC.

3. To express to the members of the ARC the satisfaction and appreciation of the Member States of IICA for the work accomplished.