UPOV

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INTERNATIONAL UNION FOR THE PROTECTION OF NEW VARIETIES OF PLANTS
GENEVA

COUNCIL

Thirty-First Ordinary Session
Geneva, October 29, 1997

DESIGNATION OF THE AUDITOR

Memorandum of the Secretary-General

1.   Article 25 of the 1978 Act of the UPOV Convention and Article 29(6) of the 1991 Act provide that the auditing of the accounts of the Union shall be effected by a State member of the Union as provided in the administrative and financial regulations, and that the State shall be designated, with its agreement, by the Council.

2.   The Council decided, at its October 1993 session, to renew the designation of Switzerland as auditor of the accounts of UPOV for a period of four years, up to and including the year 1997, and thanked the Swiss authorities for their contribution to the working of the Union (see document C/27/15, paragraph 31).

3.   Under the 1982 Agreement between WIPO and UPOV, WIPO provides various administrative services to satisfy the requirements of UPOV including, *inter alia*, the financial administration of UPOV (Article 1(1)(iv) of the WIPO/UPOV Agreement).

4.   Consequently, it would be appropriate to have the same member State designated as the auditor of the accounts of both WIPO and UPOV.

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5.   The accounts of WIPO are audited by Switzerland. At their ordinary sessions to be held from September 22 to October 1, 1997, the Governing Bodies of WIPO and the Unions administered by WIPO are being invited to renew the designation of Switzerland as auditor of the corresponding accounts for the period up to and including the year 2001.

6.   The Secretary–General was informed that Switzerland was ready to accept the renewal of its mandate of auditor of the accounts of UPOV up to and including the year 2001.

7.   The auditing would be done by applying the same rules that apply in WIPO.

> 8.   *The Council is invited to renew the designation of Switzerland as auditor of the accounts of UPOV up to and including the year 2001.*

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